



2017-18 Unaudited Actuals

September 12, 2018

Board of Education

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UNAUDITED ACTUALS EXECUTIVE SUMMARY

Attached is the 2017-18 Unaudited Actuals for the district. The Unaudited Actuals packet includes a summary of major items, state prescribed forms for the submission of the 2017-18 actual financial results (in SACS format), supplementary schedules and the Technical Review Checklist. This packet is placed on the September 12, 2018 Board of Education's agenda for review and approval.

Under current law, a school district must adopt its budget prior to July 1st and submit a report of actual financial results (that have yet to be audited) for the prior fiscal year by September 15th to the County Office of Education. The attached packet of SACS forms completes this process and includes the comparison of the 2018-19 Adopted Budget to the 2017-18 Unaudited Actuals.

The following is a summary of the material items included in the Unaudited Actuals financials:

ESTIMATED ACTUALS VS. UNAUDITED ACTUALS COMPARISON

At the adoption of the 2018-19 budget, estimated actual financial results for 2017-18 were presented as part of the budget forms. Below is a comparison of what was estimated at that time versus the actual financial results.

Unrestricted (Estimated Actuals vs. Unaudited Actuals – 2017-18)

Description	Estimated Actuals: 2017-18 Unrestricted	Unaudited Actuals: 2017-18 Unrestricted	Variance Unrestricted
REVENUES			
General Purpose Revenue (LCFF)	381,836,831	381,278,355	(558,476)
Federal Revenue	1,014,500	1,199,145	184,645
State Revenue	12,348,594	12,602,279	253,685
Local Revenue	2,194,911	3,820,368	1,625,457
Total Revenues	397,394,836	398,900,148	1,505,312
EXPENDITURES			
Certificated Salaries	158,710,806	156,523,003	(2,187,803)
Classified Salaries	44,157,586	46,603,700	2,446,114
Benefits	93,662,437	92,645,701	(1,016,736)
Books and Supplies	14,035,202	10,505,998	(3,529,204)
Other Services & Oper. Expenses	27,022,588	23,990,365	(3,032,223)
Capital Outlay	11,786,961	7,326,531	(4,460,430)
Other Outgo 7xxx	151,376	167,597	16,221
Transfer of Indirect 73xx	(5,924,413)	(5,782,537)	141,876
Total Expenditures	343,602,543	331,980,359	(11,622,184)
Excess / (Deficiency)	53,792,293	66,919,790	13,127,497
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers Out	-	4,264	4,264
Net Other Sources (Uses)	-	-	-
Contributions to Restricted	(45,474,638)	(41,311,908)	4,162,730
Total Financing Sources/Uses	(45,474,638)	(41,316,172)	4,166,993
Net Increase (Decrease)	8,317,655	25,603,618	17,294,490
FUND BALANCE, RESERVES			
Beginning Balance	113,312,117	113,312,117	-
Ending Balance	121,629,772	138,915,735	17,294,490

Restricted (Estimated Actuals vs. Unaudited Actuals – 2017-18)

Description	Estimated Actuals: 2017-18 Restricted	Unaudited Actuals: 2017-18 Restricted	Variance Restricted
REVENUES			
General Purpose Revenue (LCFF)	-	-	-
Federal Revenue	25,760,013	24,820,954	(939,059)
State Revenue	49,470,799	48,671,056	(799,743)
Local Revenue	3,419,121	3,865,564	446,443
Total Revenues	78,649,933	77,357,574	(1,292,359)
EXPENDITURES			
Certificated Salaries	34,585,780	34,217,938	(367,842)
Classified Salaries	16,468,099	16,375,270	(92,829)
Benefits	36,585,937	35,122,646	(1,463,291)
Books and Supplies	11,165,659	9,675,572	(1,490,087)
Other Services & Oper. Expenses	20,829,890	18,898,035	(1,931,855)
Capital Outlay	1,688,266	1,004,261	(684,005)
Other Outgo 7xxx	-	-	-
Transfer of Indirect 73xx	4,213,718	4,163,788	(49,930)
Total Expenditures	125,537,349	119,457,510	(6,079,839)
Excess / (Deficiency)	(46,887,416)	(42,099,936)	4,787,480
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers Out	3,229,643	3,229,642	(1)
Net Other Sources (Uses)	-	-	-
Contributions to Restricted	45,474,638	41,311,908	(4,162,730)
Total Financing Sources/Uses	42,244,995	38,082,266	(4,162,730)
Net Increase (Decrease)	(4,642,421)	(4,017,670)	624,749
FUND BALANCE, RESERVES			
Beginning Balance	23,268,985	23,268,985	-
Ending Balance	18,626,564	19,251,314	624,749

Total Unrestricted and Restricted (Estimated Actuals vs. Unaudited Actuals – 2017-18)

Description	Estimated Actuals: 2017-18			Unaudited Actuals: 2017-18			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (LCFF)	381,836,831	-	381,836,831	381,278,355	-	381,278,355	(558,476)	-	(558,476)
Federal Revenue	1,014,500	25,760,013	26,774,513	1,199,145	24,820,954	26,020,099	184,645	(939,059)	(754,414)
State Revenue	12,348,594	49,470,799	61,819,393	12,602,279	48,671,056	61,273,336	253,685	(799,743)	(546,057)
Local Revenue	2,194,911	3,419,121	5,614,032	3,820,368	3,865,564	7,685,932	1,625,457	446,443	2,071,900
Total Revenues	397,394,836	78,649,933	476,044,769	398,900,148	77,357,574	476,257,722	1,505,312	(1,292,359)	212,953
EXPENDITURES									
Certificated Salaries	158,710,806	34,585,780	193,296,586	156,523,003	34,217,938	190,740,941	(2,187,803)	(367,842)	(2,555,645)
Classified Salaries	44,157,586	16,468,099	60,625,685	46,603,700	16,375,270	62,978,970	2,446,114	(92,829)	2,353,285
Benefits	93,662,437	36,585,937	130,248,374	92,645,701	35,122,646	127,768,347	(1,016,736)	(1,463,291)	(2,480,027)
Books and Supplies	14,035,202	11,165,659	25,200,861	10,505,998	9,675,572	20,181,570	(3,529,204)	(1,490,087)	(5,019,290)
Other Services & Oper. Expenses	27,022,588	20,829,890	47,852,478	23,990,365	18,898,035	42,888,400	(3,032,223)	(1,931,855)	(4,964,078)
Capital Outlay	11,786,961	1,688,266	13,475,227	7,326,531	1,004,261	8,330,792	(4,460,430)	(684,005)	(5,144,435)
Other Outgo 7xxx	151,376	-	151,376	167,597	-	167,597	16,221	-	16,221
Transfer of Indirect 73xx	(5,924,413)	4,213,718	(1,710,695)	(5,782,537)	4,163,788	(1,618,749)	141,876	(49,930)	91,946
Total Expenditures	343,602,543	125,537,349	469,139,892	331,980,359	119,457,510	451,437,869	(11,622,184)	(6,079,839)	(17,702,023)
Excess / (Deficiency)	53,792,293	(46,887,416)	6,904,877	66,919,790	(42,099,936)	24,819,853	13,127,497	4,787,480	17,914,976
OTHER SOURCES/USES									
Transfers In	-	-	0	-	-	0	-	-	-
Transfers Out	-	3,229,643	3,229,643	4,264	3,229,642	3,233,906	4,264	(1)	4,263
Net Other Sources (Uses)	-	-	0	-	-	0	-	-	-
Contributions to Restricted	(45,474,638)	45,474,638	0	(41,311,908)	41,311,908	0	4,162,730	(4,162,730)	-
Total Financing Sources/Uses	(45,474,638)	42,244,995	(3,229,643)	(41,316,172)	38,082,266	(3,233,906)	4,166,993	(4,162,730)	4,263
Net Increase (Decrease)	8,317,655	(4,642,421)	3,675,234	25,603,618	(4,017,670)	21,585,947	17,294,490	624,749	17,919,240
FUND BALANCE, RESERVES									
Beginning Balance	113,312,117	23,268,985	136,581,102	113,312,117	23,268,985	136,581,102	-	-	-
Ending Balance	121,629,772	18,626,564	140,256,336	138,915,735	19,251,314	158,167,049	17,294,490	624,749	17,919,240

The \$17,919,240 Combined Variance is due to:

Unrestricted \$17,294,490

- Decreased Revenue (LCFF GAP adjustment, revised P-2 and P-Annual): \$(558,475)
- Increased Revenue (MAA, Interest Income, Lottery): \$2,063,788
- Carryover and Program Savings (Site carryover, savings on LCAP expenditures, Mandate Discretionary): \$11,764,060
- Indirect Costs: \$(141,875)
- Transfers out (RRMA, Special Ed): \$4,166,993

Restricted \$624,750

- Increased Revenue (RDA & Donations): \$446,443
- Decreased Revenue (Unearned Income for Title Programs, STRS on Behalf): \$(1,738,802)
- Carryover estimates for Federal and State Programs/STRS On Behalf: \$6,079,838
- Transfers in (RRMA, Special Ed): \$(4,162,729)

GENERAL FUND (FUND 01) UNRESTRICTED OVERVIEW

COMPONENTS OF THE JUNE 30, 2018 ENDING GENERAL FUND BALANCE

	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	2018-19 Adopted Budget
Revenue						
LCFF Sources	304,478,927	358,105,341	376,984,719	381,836,831	381,278,355	396,781,782
Federal Revenue	145,360	350,099	246,246	1,014,500	1,199,145	-
State Revenue	9,440,102	27,489,555	15,061,066	12,348,594	12,602,279	19,048,320
Other Local Revenue	<u>3,203,107</u>	<u>4,960,326</u>	<u>3,435,103</u>	<u>2,194,911</u>	<u>3,820,368</u>	<u>1,863,730</u>
Total Revenue	317,267,496	390,905,321	395,727,134	397,394,836	398,900,148	417,693,832
Expenditures						
Certificated Salaries	138,470,943	150,509,697	159,356,913	158,710,806	156,523,003	161,091,467
Classified Salaries	38,999,374	42,885,314	47,127,188	44,157,586	46,603,700	44,819,950
Employee Benefits	66,128,483	79,951,939	89,747,587	93,662,437	92,645,701	97,536,761
Books & Supplies	7,562,791	18,273,426	13,837,391	14,035,202	10,505,998	27,824,938
Contracted Services	17,779,992	24,320,276	23,755,872	27,022,588	23,990,365	31,063,249
Capital Outlay	1,041,204	6,204,075	4,978,958	11,786,961	7,326,531	3,805,942
Other Outgo	<u>(3,471,242)</u>	<u>(4,043,207)</u>	<u>(3,011,435)</u>	<u>(5,773,037)</u>	<u>(5,614,940)</u>	<u>(4,547,959)</u>
Total Expenditures	266,511,545	318,101,520	335,792,474	343,602,543	331,980,359	361,594,348
Other Financing Sources/Uses	(27,826,101)	(34,206,973)	(41,527,860)	(45,474,638)	(41,316,172)	(61,530,912)
Net Increase/Decrease in Fund Balance	<u>22,929,850</u>	<u>38,596,828</u>	<u>18,406,800</u>	<u>8,317,655</u>	<u>25,603,618</u>	<u>(5,431,428)</u>
Beginning Fund Balance	38,882,831	61,812,681	94,905,317	113,312,117	113,312,117	138,915,735
Net Increase/Decrease in Fund Balance	22,929,850	38,596,828	18,406,800	8,317,655	25,603,618	(5,431,428)
Ending Fund Balance	<u>61,812,681</u>	<u>100,409,509</u>	<u>113,312,117</u>	<u>121,629,772</u>	<u>138,915,735</u>	<u>133,484,307</u>

NET INCREASE / (DECREASE) IN THE GENERAL FUND BALANCE - FORM 01, LINE E

§ Unrestricted

§ Revolving Cash	\$	100,000
§ Prepaid Expenditures	\$	1,366,645
§ Carryover		
§ School Site Carryover & Donations	\$	6,230,264
§ SUPC Carryover	\$	458,089
§ College & Career Readiness	\$	689,547
§ Mandate Discretionary	\$	9,827,104
§ Unrestricted Lottery	\$	4,849,043
§ Budget Savings		
§ All Other Savings		
§ Budgeted Surplus		
§ 16-17 year budget surplus		
§ Prior year budget surplus		
§ Reserve for Economic Uncertainty		
§ 4% Board Reserve	\$	18,186,871

§ Restricted

§ Carryover

§ Medi-Cal Billing	\$	365,951
§ Other Restricted Federal	\$	29,652
§ Prop 39 CA Clean Energy Jobs	\$	1,850,997
§ Lottery Instructional Materials	\$	4,850,913
§ Special Education	\$	74,433
§ College Readiness Block Grant	\$	847,037
§ Ongoing & Major Maintenance Account (RMA)	\$	10,678,137
§ Other Restricted Local	\$	554,192
§ Other	\$	0

§ Unassigned

Total Reserves

\$	97,208,172
\$	158,167,049

The District ended 2017-18 with a Net Increase of \$21,585,948 of which \$25,603,618 is Unrestricted and \$(4,017,670) is Restricted. The 2018-19 Adopted Budget currently estimates a Net Decrease of \$(6,123,871) of which \$(5,431,428) is Unrestricted and \$(692,443) is Restricted.

The District's increase/decrease in unrestricted ending fund balance can be attributed to numerous differences between budgeted and actual revenues and expenditures. **Typically, some amount of "budget savings" is expected as not all budgeted dollars are expended.**

LISTING OF CATEGORICAL PROGRAMS WITH RESTRICTED BALANCES

The District has received categorical funding in several programs not subject to unearned revenue. This results in a Restricted Balance and has the effect of reducing expenditures in the current year and increasing expenditures in subsequent year(s).

Resource	Program	2017-18 Unaudited Actuals	2018-19 Adopted Budget
5640	Medi-Cal Billing	365,951	365,951
5810	Other Restricted Federal	29,652	29,652
6230	Prop 39 CA Clean Energy Jobs	1,850,997	180,791
6300	Lottery Instructional Materials	4,850,913	4,850,913
6500	Special Education	74,433	74,433
7338	College Readiness Block Grant	847,037	847,037
8150	Ongoing & Major Maintenance Account (RMA)	10,678,137	11,655,900
9010	Other Restricted Local	554,192	554,192
	Total Restricted Balance	\$ 19,251,314	\$ 18,558,871

Significant carryover balances, such as listed above, can produce wide swings in Fund Balance and positive/deficit spending from year to year. However, when reviewed over several years, the net effect on Fund Balance may not be material. Similar carryover balances could occur in future years.

TECHNICAL REVIEW CHECKLIST

In accordance with the programming of the State software used for the submission of the Unaudited Actuals, a Technical Review checklist is produced and included with the Unaudited Actuals packet. This checklist documents internal software checks required by the State.

EXPLANATION OF COLUMNS ON THE GENERAL FUND BUDGET DOCUMENT

2017-18 Estimated Actuals -- This represents the 2017-18 budget as modified by updated financial information. This updated information includes, but is not limited to, the following: update of revenue and expenditure information; Categorical and per-pupil changes requested by the sites, and miscellaneous changes necessary for consistent presentation.

2018-19 Budget -- This represents the 2018-19 Adopted Budget.

Restricted/Unrestricted -- Certain programs are, by law, restricted in usage. These programs are shown in the Restricted columns.

INDEPENDENT AUDIT

State law requires an independent annual audit. The independent auditor under contract for the 2017-18 fiscal year is Nigro & Nigro, A Professional Accountancy Corporation. The auditor's opinion of the district's financial statements for the 2017-18 fiscal year will be available in approximately December 2018.

ADULT EDUCATION FUND # 11

The Adult Education Fund is used to account separately for Federal, State, and Local revenues for Adult Education programs. The Adult Education program provides the community with life-long education opportunities and support services to all adults. The Adult Education Program addresses the unique and evolving needs of individuals and the community by providing adults with the knowledge and skills necessary to participate effectively as productive citizens, workers, and family members.

The Fontana Adult School has been in operation for over five decades. As the Fontana community continues to grow, Fontana Adult School continues to evolve to better serve its students. With the move to a larger campus, Fontana Adult School now shares offices and classrooms with the district's Regional Occupational Program (ROP) and Career Technical Education (CTE).

	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	2018-19 Adopted Budget
Revenue						
LCFF Sources	400,000	9,600	22,250			
Federal Revenue	419,460	327,780	672,087	463,393	463,393	382,000
State Revenue	191,550	526,068	241,075	179,116	215,768	180,520
Other Local Revenue	84,191	752,871	1,114,060	1,087,191	1,093,774	1,039,000
Total Revenue	1,095,201	1,616,319	2,049,472	1,729,700	1,772,935	1,601,520
Expenditures						
Certificated Salaries	529,201	592,751	904,203	849,417	800,196	567,247
Classified Salaries	200,532	236,817	338,317	296,451	288,268	284,505
Employee Benefits	191,941	261,658	414,953	376,690	407,776	355,038
Books & Supplies	101,742	132,136	400,912	161,312	150,423	256,200
Contracted Services	43,492	45,355	139,670	83,041	65,254	90,357
Capital Outlay	17,593	-	-	-	-	-
Other Outgo	28,389	44,191	50,709	71,222	66,254	48,173
Total Expenditures	1,112,890	1,312,908	2,248,765	1,838,133	1,778,171	1,601,520
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	(17,689)	303,411	(199,293)	(108,433)	(5,236)	-
Beginning Fund Balance	218,037	200,348	503,759	304,466	304,467	299,231
Net Increase/Decrease in Fund Balance	(17,689)	303,411	(199,293)	(108,433)	(5,236)	-
Ending Fund Balance	200,348	503,759	304,466	196,033	299,231	299,231

CHILD DEVELOPMENT FUND #12

This fund is utilized to account for the various programs that support early education and extended learning programs. It contains both Federal and State Programs. The Early Education department is responsible for the organization, coordination, design, implementation, and assessment of Early Education programs, projects and events. Early Education programs include State Preschool, Early Head Start Infant/Toddler and Head Start, and Preschool.

The infant/toddler care centers are funded by the State General Childcare and Early Head Start grant and are free to eligible families. The State Preschool Program is available to all eligible 3- to 5-year olds and First Priority is given to children who will be age 4 by December 2. Families with lowest per capita income shall be admitted first. Second Priority is given to children who are 3 years of age. The State Preschool Program is funded by a state grant. The grant requires the district to prioritize family needs according to income. The program is free to eligible families.

	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	2018-19 Adopted Budget
Revenue						
LCFF Sources						
Federal Revenue	975,539	518,983	529,311	523,667	511,223	544,316
State Revenue	5,582,840	6,882,153	6,871,042	7,675,237	7,649,808	8,613,535
Other Local Revenue	602,169	704,195	773,113	775,951	740,374	742,163
Total Revenue	7,160,548	8,105,331	8,173,466	8,974,855	8,901,405	9,900,014
Expenditures						
Certificated Salaries	2,425,646	2,700,275	2,881,585	2,874,926	2,849,568	2,954,117
Classified Salaries	1,985,717	2,263,454	2,161,440	2,345,464	2,282,629	2,635,154
Employee Benefits	1,653,623	2,007,834	2,195,227	2,261,092	2,315,702	2,782,093
Books & Supplies	577,278	264,493	212,368	375,493	364,664	1,124,861
Contracted Services	227,934	135,496	142,978	208,994	199,942	157,364
Capital Outlay	61,966	58,476	-	103,237	101,257	-
Other Outgo	282,525	330,951	238,443	413,607	407,550	375,859
Total Expenditures	7,214,689	7,760,979	7,832,040	8,582,813	8,521,312	10,029,448
Other Financing Sources/Uses	-	791	8,971	-	-	-
Net Increase/Decrease in Fund Balance	(54,141)	345,143	350,397	392,042	380,093	(129,434)
Beginning Fund Balance	356,034	301,893	647,036	997,433	997,433	1,377,526
Net Increase/Decrease in Fund Balance	(54,141)	345,143	350,397	392,042	380,093	(129,434)
Ending Fund Balance	301,893	647,036	997,433	1,389,475	1,377,526	1,248,092

NUTRITION SERVICES FUND #13

The Fontana Unified Food Services department recognizes the link between good nutrition and a child's ability to learn. The Food Services department is made up of dedicated food and nutrition professionals focused on providing affordable, nutritious and appealing meals to all students to bridge that link and support student health and wellness for a lifetime. The Cafeteria Special Revenue Fund is used to account for federal, state, and local resources to operate the food services program.

Fontana Unified School District is committed to ensuring that meals, foods and beverages sold or served to our students, either meet or exceed state and federal nutrition guidelines. Furthermore, the Food Services department will remain focused on providing opportunities and access to appropriate nutrition education and working with parents and students on improving our services.

	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	2018-19 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	17,939,091	20,014,588	22,705,512	22,886,547	22,353,292	22,459,546
State Revenue	1,473,925	1,445,632	1,523,301	1,376,365	1,391,492	1,346,365
Other Local Revenue	1,881,345	1,221,064	929,626	970,598	985,362	970,666
Total Revenue	21,294,361	22,681,284	25,158,439	25,233,510	24,730,145	24,776,577
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	6,532,077	8,056,521	8,781,903	8,257,913	8,327,196	8,633,347
Employee Benefits	3,117,790	3,661,338	4,091,342	4,244,951	4,175,813	4,728,234
Books & Supplies	10,724,028	11,406,064	12,193,095	10,448,823	10,514,845	9,581,554
Contracted Services	677,105	491,650	382,346	397,969	341,714	432,500
Capital Outlay	495,671	599,985	1,270,384	647,762	214,133	427,153
Other Outgo	928,349	1,158,998	830,291	1,225,866	1,144,945	988,789
Total Expenditures	22,475,020	25,374,556	27,549,361	25,223,284	24,718,646	24,791,577
Other Financing Sources/Uses	206,521	32,395	694	-	4,264	-
Net Increase/Decrease in Fund Balance	(974,138)	(2,660,877)	(2,390,228)	10,226	15,763	(15,000)
Beginning Fund Balance	15,934,166	14,960,028	12,299,151	9,908,923	9,908,922	9,924,685
Net Increase/Decrease in Fund Balance	(974,138)	(2,660,877)	(2,390,228)	10,226	15,763	(15,000)
Ending Fund Balance	14,960,028	12,299,151	9,908,923	9,919,149	9,924,685	9,909,685

DEFERRED MAINTENANCE FUND #14

The Deferred Maintenance Fund was established to conform to Education Code Section 17582. The guidelines and funding were created by the State Legislature to assist school districts with the tremendous financial burden of maintaining school facilities. The funding model was built on the concept that the State would provide an amount based on a formula that utilizes state wide data. The State funding would then be contingent on the District providing matching funds.

In 2008-09, in response to the State fiscal crisis, the State determined that the local match was no longer required under categorical flexibility provisions. The Deferred Maintenance Fund is now permanently under the Local Control Funding Formula (LCFF) and there is no longer a Deferred Maintenance Program entitlement or a required matching contribution.

Moneys in this fund may be expended only for the following purposes:

- Major repair or replacement of plumbing, heating, air-conditioning, electrical, roofing, and floor systems
- Exterior and interior painting of school buildings, including a facility that a county office of education is authorized to use pursuant to Education Code sections 17280–17317
- The inspection, sampling, and analysis of building materials to determine the presence of asbestos-containing materials
- The encapsulation or removal of materials containing asbestos
- The inspection, identification, sampling, and analysis of building materials to determine the presence of materials containing lead

	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	2018-19 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	8,280	7,322	7,438	4,458	8,672	-
Total Revenue	8,280	7,322	7,438	4,458	8,672	-
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	27,123	-	-	-	-	-
Contracted Services	1,215,578	275,400	34,209	383,282	378,341	-
Capital Outlay	448,776	345,795	28,300	441,412	441,411	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	1,691,477	621,195	62,509	824,694	819,751	-
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	(1,683,197)	(613,873)	(55,071)	(820,236)	(811,079)	-
Beginning Fund Balance	3,172,378	1,489,181	875,308	820,237	820,236	9,157
Net Increase/Decrease in Fund Balance	(1,683,197)	(613,873)	(55,071)	(820,236)	(811,079)	-
Ending Fund Balance	1,489,181	875,308	820,237	1	9,157	9,157

SPECIAL NON-CAPITAL RESERVE FUND # 17

This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay. Amounts from this special reserve funds must first be transferred into the general fund or other appropriate fund before expenditures may be made.

Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund; it functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund may either be combined with the general fund or be reported separately and the departure from GAAP explained.

During the 2014-15 fiscal year, the District transferred \$11,705,204 into the fund in order to establish a reserve in case LCFF funding was not implemented as originally planned.

	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	2018-19 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	45,621	66,250	101,552	50,000	148,855	50,000
Total Revenue	45,621	66,250	101,552	50,000	148,855	50,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	45,621	66,250	101,552	50,000	148,855	50,000
Beginning Fund Balance	11,712,559	11,758,180	11,824,430	11,925,982	11,925,981	12,074,836
Net Increase/Decrease in Fund Balance	45,621	66,250	101,552	50,000	148,855	50,000
Ending Fund Balance	11,758,180	11,824,430	11,925,982	11,975,982	12,074,836	12,124,836

BUILDING FUND #21

The Building Fund exists primarily to account separately for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued. On June 6, 2006, the District voters authorized \$275 million in General Obligation to acquire, construct, renovate, and equip certain school facilities. The Bonds are general obligations of the District, and the County is empowered and obligated to levy ad valorem taxes upon all property within the District subject to taxation for the payment of interest and principal of the Bonds when due.

In addition to the annual audit, the projects and expenditures in this fund had additional oversight from a committee, which had two primary responsibilities: informing the public on the expenditures of the Bond proceeds and reviewing expenditure reports to ensure that Bond proceeds were expended only for the purposes set forth in Measure "C". The Measure "C" funds were fully expended in the 2012-13 fiscal year with the completion of projects.

On June 1, 2016, the District issued \$49,910,000 of General Obligation Refunding Bonds. As a result, the refunded bonds are considered to be defeased, and the related liability for the bonds has been removed from the District's liabilities. The refunding decreased the District's total debt services payments by \$9,715,040. The transaction also resulted in an economic gain (difference between the present value of the debt service on the old and the new bonds) of \$8,442,608.

Although the building fund is currently inactive, it has remained open to support any future bond issuances and capital projects.

	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	2018-19 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	736,754	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	-	736,754	-	-	-	-

Other Financing Sources/Uses	-	736,754	-	-	-	-
Net Increase/Decrease in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Beginning Fund Balance	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	-	-	-	-	-	-
Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CAPITAL FACILITIES FUND #25

Education Code Section 17620 authorizes the governing board of a school district to levy a fee established by the State for development within its borders. The Capital Facilities Fund is used to record developer fee income. Developer Fee income must be used for the rental or purchase of modular classrooms, the purchase of property, and/or for other major classroom facility needs as approved by the Board of Education. Government Code Section 66001 and 66006 require the District to provide an annual report to the public regarding the fee collection and usage.

In order to help finance the construction or reconstruction of school facilities needed to accommodate students coming from new development, the FUSD Governing Board may establish, levy and collect developer fees on residential, commercial and industrial construction within the district boundaries, subject to restrictions specified by law and administrative regulation. (Board Policy 7211)

After payment of developer fees, individuals are issued a "Certificate of Compliance" to be submitted to the City (or County for unincorporated areas). The Certificate of Compliance is required before a building permit can be issued.

	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	2018-19 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	4,850,831	4,372,373	6,806,994	2,200,100	3,126,345	2,050,000
Total Revenue	4,850,831	4,372,373	6,806,994	2,200,100	3,126,345	2,050,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	27,465	36,984	2,725	68,143	16,591	100,000
Contracted Services	818,754	868,638	622,890	792,800	497,393	1,311,000
Capital Outlay	762,821	1,214,729	142,576	547,000	26,926	639,000
Other Outgo	-	-	-	-	-	-
Total Expenditures	1,609,040	2,120,351	768,191	1,407,943	540,910	2,050,000
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	3,241,791	2,252,022	6,038,803	792,157	2,585,435	-
Beginning Fund Balance	6,500,473	9,742,264	11,994,286	18,033,089	18,033,088	20,618,523
Net Increase/Decrease in Fund Balance	3,241,791	2,252,022	6,038,803	792,157	2,585,435	-
Ending Fund Balance	9,742,264	11,994,286	18,033,089	18,825,246	20,618,523	20,618,523

COUNTY SCHOOL FACILITIES FUND #35

The Capital Projects Fund – County Schools Facilities Fund was established to receive allocations from the State Building Program. The revenues that are recorded in this fund are for modernization projects, new construction projects, and the Overcrowded Relief Grants (ORG) which is also known as the Portable Classroom Replacement Program.

The fund is used for projects that meet a complex series of requirements. The project applications and various support documents must be approved by the California Department of Education (CDE), Office of Public School Construction (OPSC), Division of State Architect (DSA), and the State Allocation Board (SAB). The funding always requires matching dollars from the District to go towards the cost of the project.

In 2014-15, there was a \$2.3 million repayment to the State for unused Overcrowded Relief Grant funds on the Jurupa Hills High School Project. In 2017-18, there was a \$2.9 million repayment to the State for a duplicate payment that the District received for site development on the Jurupa Hills High School Project.

	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	2018-19 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	(2,334,993)	-	(2,920,251)	-	-	-
Other Local Revenue	60,151	74,638	99,726	51,068	69,798	7,210
Total Revenue	(2,274,842)	74,638	(2,820,525)	51,068	69,798	7,210
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	7,856,673	7,856,672	-
Total Expenditures	-	-	-	7,856,673	7,856,672	-
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	(2,274,842)	74,638	(2,820,525)	(7,805,605)	(7,786,874)	7,210
Beginning Fund Balance	15,469,306	13,194,464	13,269,102	10,448,577	10,448,577	2,661,703
Net Increase/Decrease in Fund Balance	(2,274,842)	74,638	(2,820,525)	(7,805,605)	(7,786,874)	7,210
Ending Fund Balance	13,194,464	13,269,102	10,448,577	2,642,972	2,661,703	2,668,913

SPECIAL RESERVE FOR CAPITAL PROJECTS FUND #40

The District maintains a capital outlay fund, which is used to account for funds that have been designated for capital expenditures, which could be construction projects and/or major equipment purchases.

On April 1, 2005, the District entered into a site lease agreement with the California School Boards Association Finance Corporation. The purpose of the agreement is to provide financing for the cost of purchasing equipment and certain improvements to property. The financing for the improvements is provided by the issuance of Qualified Zone Academy Bond (QZABs), pursuant to Section 1397E of the Internal Revenue Code. The total QZAB received was \$5.0 million and the outstanding balance at the end of 2015-16 was \$1,824,941. The QZAB annual repayment is approx. \$300,000 per year.

The primary revenue sources in this fund are interest earnings and transfers related to Redevelopment Agency Funds (RDA) that are restricted to capital building items.

In 2017-18, a transfer of \$5.39 million was made from the Restricted General Fund to Fund 40. This represented RDA funds that had accumulated over a period of years in the Restricted General Fund for a specific area. This transfer completes the shift of all prior year funds to Fund 40.

These revenues and related transfers will be budgeted as they are received.

	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	2018-19 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	2,017,530	1,709,298	57,662	3,395,546	4,011,503	24,000
Total Revenue	2,017,530	1,709,298	57,662	3,395,546	4,011,503	24,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	479,157	181,351	3,000,000
Contracted Services	73,987	-	714	3,435,405	14,533	2,250,000
Capital Outlay	5,247,767	12,338,267	-	6,758,226	2,145,436	4,000,000
Other Outgo	247,628	247,628	247,628	247,628	247,628	247,628
Total Expenditures	5,569,382	12,585,895	248,342	10,920,416	2,588,947	9,497,628
Other Financing Sources/Uses	-	-	8,429,054	11,086,315	11,086,314	-

Net Increase/Decrease in Fund Balance	<u>(3,551,852)</u>	<u>(10,876,597)</u>	<u>8,238,374</u>	<u>3,561,445</u>	<u>12,508,871</u>	<u>(9,473,628)</u>
Beginning Fund Balance	21,775,349	18,223,497	7,346,900	15,585,274	15,585,275	28,094,146
Net Increase/Decrease in Fund Balance	(3,551,852)	(10,876,597)	8,238,374	3,561,445	12,508,871	(9,473,628)
Ending Fund Balance	<u>18,223,497</u>	<u>7,346,900</u>	<u>15,585,274</u>	<u>19,146,719</u>	<u>28,094,146</u>	<u>18,620,518</u>

COMMUNITY FACILITY DISTRICT FOR COP DEBT FUND #49

The Special Reserve Fund for Capital Outlay Projects is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the District under Generally Accepted Accounting Principles (GAAP). The Mello-Roos Community Facilities Act of 1982 allows any county, city, special district, school district, or joint powers authority to establish, upon approval of two-thirds of the voters in the district, a "Community Facilities District" (CFD) for the purposes of selling tax-exempt bonds to finance public improvements and services. Mello-Roos tax receipts collected by the LEA are recorded as revenue. Mello-Roos proceeds collected by another agency's community facility district, of which the District is only a beneficiary, should be reported as Transfer from Other.

On April 25, 2007, the District issued \$49,910,000 in certificates of participation through the Fontana Unified School District Public Financing Authority for the purpose of providing funds for the construction and improvement of certain school facilities. Payments are financed through the CFD resources.

On June 8, 2016, the District issued \$27,945,000 in Certificates of Participation. The certificates bear fixed interest rates ranging between 3.0% and 5.0% with annual maturities from September 1, 2016 through September 1, 2035. The net proceeds were used to prepay a portion of the District's outstanding 2007 Certificates of Participation. As a result, the refunded certificates are considered defeased, and the related liability for the bonds have been removed from the District's liabilities. The refunding decreased the District's total debt service payments by \$14,344,094 and resulted in an economic gain of \$11,756,188.

	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	2018-19 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	5,062,600	5,379,086	5,866,601	51,424	6,003,721	7,526,000
Total Revenue	5,062,600	5,379,086	5,866,601	51,424	6,003,721	7,526,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	256,662	874,071	120,395	25,955	500,000
Contracted Services	34,659	581,778	133,749	83,730	40,299	90,000
Capital Outlay	1,894,187	3,468,413	3,694,114	1,410,700	1,266,020	2,100,000
Other Outgo	3,287,466	3,305,818	2,823,457	4,014,391	4,014,391	2,434,325
Total Expenditures	5,216,312	7,612,671	7,525,391	5,629,216	5,346,665	5,124,325

Other Financing Sources/Uses	-	(6,805,455)	-	-	103,474	-
Net Increase/Decrease in Fund Balance	<u>(153,712)</u>	<u>(9,039,040)</u>	<u>(1,658,790)</u>	<u>(5,577,792)</u>	<u>760,531</u>	<u>2,401,675</u>
Beginning Fund Balance	38,575,009	38,421,297	29,382,257	27,723,467	27,723,468	28,483,999
Net Increase/Decrease in Fund Balance	(153,712)	(9,039,040)	(1,658,790)	(5,577,792)	760,531	2,401,675
Ending Fund Balance	<u>38,421,297</u>	<u>29,382,257</u>	<u>27,723,467</u>	<u>22,145,675</u>	<u>28,483,999</u>	<u>30,885,674</u>

BOND INTEREST AND REDEMPTION FUND #51

The Bond Interest and Redemption Fund is administered by San Bernardino County. This fund was established to record the monies collected through property taxes and utilized to repay the \$75 million general obligation bond that was approved by voters in 1990 and the \$275 million approved by voters in 2006.

San Bernardino County Tax Assessor determines the tax rate needed each year to provide sufficient revenues to make the payments to the bond holders. The County collects the property tax monies, makes the payments, and maintains the records.

Expenditures in this fund are limited to bond interest, redemption, and related cost. Any money remaining in this fund after the payment of all bonds and coupons payable from the fund, or any money in excess of an amount sufficient to pay all unpaid bonds and coupons payable from the fund, shall be transferred to the general fund upon order of the county auditor.

	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	2018-19 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	153,794	125,873	131,147	128,223	109,942	129,343
Other Local Revenue	17,814,192	15,752,975	15,915,171	15,507,585	18,005,973	14,683,550
Total Revenue	17,967,986	15,878,848	16,046,318	15,635,808	18,115,914	14,812,893
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	15,438,716	19,137,355	15,841,164	16,364,381	16,366,635	17,366,056
Total Expenditures	15,438,716	19,137,355	15,841,164	16,364,381	16,366,635	17,366,056
Other Financing Sources/Uses	-	-	-	-	3,170	-
Net Increase/Decrease in Fund Balance	2,529,270	(3,258,507)	205,154	(728,573)	1,752,450	(2,553,163)
Beginning Fund Balance	18,753,089	21,282,359	18,023,852	18,229,005	18,229,006	19,981,455
Net Increase/Decrease in Fund Balance	2,529,270	(3,258,507)	205,154	(728,573)	1,752,450	(2,553,163)
Ending Fund Balance	21,282,359	18,023,852	18,229,005	17,500,432	19,981,455	17,428,292

SELF INSURANCE – WORKERS COMPENSATION FUND #67

In 1990, the District made a determination that it would be more cost effective to run the workers' compensation program through a Self-Insurance Fund. The sole function of the fund is to account for costs related to the workers' compensation program. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of a district.

Principal revenues in this fund are interest, in-district premiums and contributions, interagency revenues, and other local revenues. Expense transactions in the Self-Insurance Fund shall be recorded for the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	2018-19 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	2,880,409	3,196,276	3,262,785	3,280,283	3,437,133	3,280,283
Total Revenue	2,880,409	3,196,276	3,262,785	3,280,283	3,437,133	3,280,283
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	216,977	228,139	226,587	236,983	234,939	230,498
Employee Benefits	74,327	78,203	87,250	92,038	90,358	97,918
Books & Supplies	1,059	1,108	7,476	13,453	6,170	7,432
Contracted Services	-	-	2,043,915	2,937,809	1,836,207	2,944,435
Payments for IBNR and Claims	2,285,840	2,043,126	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	2,578,204	2,350,575	2,365,228	3,280,283	2,167,673	3,280,283
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	302,205	845,701	897,557	-	1,269,460	-
Beginning Fund Balance	2,413,685	2,715,890	3,561,590	4,459,147	4,459,147	5,728,607
Net Increase/Decrease in Fund Balance	302,205	845,701	897,557	-	1,269,460	-
Ending Fund Balance	2,715,890	3,561,590	4,459,147	4,459,147	5,728,607	5,728,607

RETIREE BENEFIT FUND #71

On June 27, 2007, the Board of Education approved the District joining Keenan & Associate's Futuris Public Entity Investment Trust as the District's irrevocable trust for post-retirement benefits. The implementation of this trust was in response to the Governmental Accounting Standards Board (GASB) Statement 45, which required the District to account for its post-retirement benefits on its annual financial statements. Irrevocable contributions from the District to this trust are accounted for in the Retiree Benefit Fund 71.

This trust and its funds are not reported through of the County Treasurer's Office. It is a separate process and a committee was established to provide oversight of the funds. The official title of the committee is, the Retirement Board of Authority (RBOA).

	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	2018-19 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	7,605,111	15,456,803	12,223,777	15,231,016	10,104,099	15,231,016
Total Revenue	7,605,111	15,456,803	12,223,777	15,231,016	10,104,099	15,231,016
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	5,668,849	137,446	172,676	5,267,300	187,337	5,267,300
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	5,668,849	137,446	172,676	5,267,300	187,337	5,267,300
Other Financing Sources/Uses	-	-	-	-	-	13,500,000
Net Increase/Decrease in Fund Balance	1,936,262	15,319,357	12,051,100	9,963,716	9,916,762	23,463,716
Beginning Fund Balance	3,909,327	5,845,589	21,164,946	33,216,047	33,216,047	43,132,808
Net Increase/Decrease in Fund Balance	1,936,262	15,319,357	12,051,100	9,963,716	9,916,762	23,463,716
Ending Fund Balance	5,845,589	21,164,946	33,216,047	43,179,763	43,132,808	66,596,524

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Unaudited Actuals	2018-19 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Unaudited Actuals	2018-19 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

			2017-18 Unaudited Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		381,278,355.48	0.00	381,278,355.48	396,781,782.00	0.00	396,781,782.00	4.1%
2) Federal Revenue	8100-8299		1,199,145.44	24,820,953.73	26,020,099.17	0.00	25,734,312.00	25,734,312.00	-1.1%
3) Other State Revenue	8300-8599		12,602,279.29	48,671,056.23	61,273,335.52	19,048,320.00	47,129,406.00	66,177,726.00	8.0%
4) Other Local Revenue	8600-8799		3,820,368.11	3,865,563.97	7,685,932.08	1,863,730.00	0.00	1,863,730.00	-75.8%
5) TOTAL, REVENUES			398,900,148.32	77,357,573.93	476,257,722.25	417,693,832.00	72,863,718.00	490,557,550.00	3.0%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		156,523,002.94	34,217,938.15	190,740,941.09	161,091,467.21	36,447,454.00	197,538,921.21	3.6%
2) Classified Salaries	2000-2999		46,603,700.14	16,375,269.91	62,978,970.05	44,819,950.00	16,715,120.00	61,535,070.00	-2.3%
3) Employee Benefits	3000-3999		92,645,701.05	35,122,646.21	127,768,347.26	97,536,760.67	39,799,236.00	137,335,996.67	7.5%
4) Books and Supplies	4000-4999		10,505,998.39	9,675,572.08	20,181,570.47	27,824,938.00	8,130,566.00	35,955,504.00	78.2%
5) Services and Other Operating Expenditures	5000-5999		23,990,365.02	18,898,034.98	42,888,400.00	31,063,249.00	16,251,826.00	47,315,075.00	10.3%
6) Capital Outlay	6000-6999		7,326,530.74	1,004,261.07	8,330,791.81	3,805,942.00	952,715.00	4,758,657.00	-42.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		167,597.38	0.00	167,597.38	155,018.00	0.00	155,018.00	-7.5%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(5,782,537.11)	4,163,787.89	(1,618,749.22)	(4,702,977.00)	3,290,156.00	(1,412,821.00)	-12.7%
9) TOTAL, EXPENDITURES			331,980,358.55	119,457,510.29	451,437,868.84	361,594,347.88	121,587,073.00	483,181,420.88	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			66,919,789.77	(42,099,936.36)	24,819,853.41	56,099,484.12	(48,723,355.00)	7,376,129.12	-70.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		4,263.80	3,229,642.32	3,233,906.12	13,500,000.00	0.00	13,500,000.00	317.5%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(41,311,908.39)	41,311,908.39	0.00	(48,030,912.00)	48,030,912.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,316,172.19)	38,082,266.07	(3,233,906.12)	(61,530,912.00)	48,030,912.00	(13,500,000.00)	317.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,603,617.58	(4,017,670.29)	21,585,947.29	(5,431,427.88)	(692,443.00)	(6,123,870.88)	-128.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	113,312,117.38	23,268,984.52	136,581,101.90	138,915,734.96	19,251,314.23	158,167,049.19	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,312,117.38	23,268,984.52	136,581,101.90	138,915,734.96	19,251,314.23	158,167,049.19	15.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,312,117.38	23,268,984.52	136,581,101.90	138,915,734.96	19,251,314.23	158,167,049.19	15.8%
2) Ending Balance, June 30 (E + F1e)			138,915,734.96	19,251,314.23	158,167,049.19	133,484,307.08	18,558,871.23	152,043,178.31	-3.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,366,645.15	0.00	1,366,645.15	552,000.00	0.00	552,000.00	-59.6%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	19,251,314.23	19,251,314.23	0.00	18,558,871.23	18,558,871.23	-3.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	22,054,047.29	0.00	22,054,047.29	56,270,590.29	0.00	56,270,590.29	155.1%
Site & Donation Carryover (Resource 0000)	0000	9780	6,230,264.00		6,230,264.00				
Supplemental & Concentration Carryover (Resource 0000)	0000	9780	458,089.00		458,089.00				
College & Career Carryover (resource 0000)	0000	9780	689,547.00		689,547.00				
Mandate Discretionary Carryover (resource 0000)	0000	9780	9,827,104.00		9,827,104.00				
Lottery Res 1100	1100	9780	4,849,043.29		4,849,043.29				
1819 May Revision \$344/ADA	0000	9780				12,244,463.00		12,244,463.00	
1718 One Time 4% Cert BU / Class & S	0000	9780				9,958,548.00		9,958,548.00	
1819 On Going 2.5% Cert BU Increase	0000	9780				4,927,528.00		4,927,528.00	
1819 One time 4% Certificated BU Increase	0000	9780				7,884,045.00		7,884,045.00	
1718 Site & Donation Carryover (Res 0000)	0000	9780				6,230,264.00		6,230,264.00	
1718 Supp C Carryover (Res 0901)	0000	9780				458,089.00		458,089.00	
1718 College & Career Carryover (Res 0000)	0000	9780				689,547.00		689,547.00	
1718 Mandate Discretionary Carryover (Resource 0000)	0000	9780				9,827,104.00		9,827,104.00	
Lottery Resource 1100	1100	9780				4,051,002.29		4,051,002.29	

			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	18,186,871.00	0.00	18,186,871.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	97,208,171.52	0.00	97,208,171.52	76,561,716.79	0.00	76,561,716.79	-21.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	164,334,774.83	26,743,694.01	191,078,468.84				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	100,000.00	0.00	100,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,879,739.89	6,097,742.21	7,977,482.10				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	5,802,744.67	0.00	5,802,744.67				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	1,366,645.15	0.00	1,366,645.15				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			173,483,904.54	32,841,436.22	206,325,340.76				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	31,256,834.64	8,975,024.98	40,231,859.62				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	3,311,334.94	268.53	3,311,603.47				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	4,614,828.48	4,614,828.48				
6) TOTAL, LIABILITIES			34,568,169.58	13,590,121.99	48,158,291.57				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(must agree with line F2) (G9 + H2) - (I6 + J2)			138,915,734.96	19,251,314.23	158,167,049.19				

			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	298,319,993.00	0.00	298,319,993.00	335,894,055.00	0.00	335,894,055.00	12.6%
Education Protection Account State Aid - Current Year		8012	49,988,835.00	0.00	49,988,835.00	45,165,665.00	0.00	45,165,665.00	-9.6%
State Aid - Prior Years		8019	(5,767.00)	0.00	(5,767.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	174,221.89	0.00	174,221.89	162,163.00	0.00	162,163.00	-6.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	16,026,325.84	0.00	16,026,325.84	15,937,794.00	0.00	15,937,794.00	-0.6%
Unsecured Roll Taxes		8042	721,715.68	0.00	721,715.68	551,094.00	0.00	551,094.00	-23.6%
Prior Years' Taxes		8043	145,540.75	0.00	145,540.75	22,080.00	0.00	22,080.00	-84.8%
Supplemental Taxes		8044	930,979.61	0.00	930,979.61	897,547.00	0.00	897,547.00	-3.6%
Education Revenue Augmentation Fund (ERAF)		8045	(3,754,765.30)	0.00	(3,754,765.30)	(3,754,765.00)	0.00	(3,754,765.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	18,699,056.51	0.00	18,699,056.51	1,906,537.00	0.00	1,906,537.00	-89.8%
Penalties and Interest from Delinquent Taxes		8048	32,591.50	0.00	32,591.50	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			381,278,727.48	0.00	381,278,727.48	396,782,170.00	0.00	396,782,170.00	4.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(372.00)	0.00	(372.00)	(388.00)	0.00	(388.00)	4.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			381,278,355.48	0.00	381,278,355.48	396,781,782.00	0.00	396,781,782.00	4.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	6,081,829.00	6,081,829.00	0.00	6,591,301.00	6,591,301.00	8.4%
Special Education Discretionary Grants		8182	0.00	1,251,836.00	1,251,836.00	0.00	739,596.00	739,596.00	-40.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		14,288,013.10	14,288,013.10		14,458,640.00	14,458,640.00	1.2%
Title I, Part D, Local Delinquent Programs	3025	8290		14,606.27	14,606.27		0.00	0.00	-100.0%
Title II, Part A, Educator Quality	4035	8290		932,436.81	932,436.81		1,543,300.00	1,543,300.00	65.5%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		50,476.00	50,476.00	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		1,332,325.00	1,332,325.00		1,174,737.00	1,174,737.00	-11.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		355,597.00	355,597.00		320,037.00	320,037.00	-10.0%
All Other Federal Revenue	All Other	8290	1,199,145.44	564,310.55	1,763,455.99	0.00	856,225.00	856,225.00	-51.4%
TOTAL, FEDERAL REVENUE			1,199,145.44	24,820,953.73	26,020,099.17	0.00	25,734,312.00	25,734,312.00	-1.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		19,594,910.00	19,594,910.00		19,414,375.00	19,414,375.00	-0.9%
Prior Years	6500	8319		22,049.00	22,049.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,793,265.00	0.00	6,793,265.00	13,638,405.00	0.00	13,638,405.00	100.8%
Lottery - Unrestricted and Instructional Materials		8560	5,801,771.17	2,230,571.40	8,032,342.57	5,409,915.00	1,778,602.00	7,188,517.00	-10.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		4,553,306.83	4,553,306.83		4,490,528.00	4,490,528.00	-1.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%

			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
California Clean Energy Jobs Act	6230	8590		2,268,114.00	2,268,114.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		1,916,343.00	1,916,343.00		1,491,213.00	1,491,213.00	-22.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		30,078.00	30,078.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,243.12	18,055,684.00	18,062,927.12	0.00	19,954,688.00	19,954,688.00	10.5%
TOTAL, OTHER STATE REVENUE			12,602,279.29	48,671,056.23	61,273,335.52	19,048,320.00	47,129,406.00	66,177,726.00	8.0%

			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	3,667,983.70	3,667,983.70	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	81,691.51	0.00	81,691.51	75,000.00	0.00	75,000.00	-8.2%
Interest		8660	2,005,287.76	0.00	2,005,287.76	1,000,000.00	0.00	1,000,000.00	-50.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	(3,103.39)	(3,103.39)	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	91,637.05	0.00	91,637.05	83,245.00	0.00	83,245.00	-9.2%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,641,751.79	200,683.66	1,842,435.45	705,485.00	0.00	705,485.00	-61.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,820,368.11	3,865,563.97	7,685,932.08	1,863,730.00	0.00	1,863,730.00	-75.8%
TOTAL, REVENUES			398,900,148.32	77,357,573.93	476,257,722.25	417,693,832.00	72,863,718.00	490,557,550.00	3.0%

			2017-18 Unaudited Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	126,850,350.65	24,274,488.44	151,124,839.09	130,659,598.00	26,247,513.00	156,907,111.00	3.8%
Certificated Pupil Support Salaries		1200	7,943,478.56	2,786,070.38	10,729,548.94	8,723,682.00	2,901,190.00	11,624,872.00	8.3%
Certificated Supervisors' and Administrators' Salaries		1300	15,357,446.75	1,326,301.61	16,683,748.36	15,399,590.00	1,285,762.00	16,685,352.00	0.0%
Other Certificated Salaries		1900	6,371,726.98	5,831,077.72	12,202,804.70	6,308,597.21	6,012,989.00	12,321,586.21	1.0%
TOTAL, CERTIFICATED SALARIES			156,523,002.94	34,217,938.15	190,740,941.09	161,091,467.21	36,447,454.00	197,538,921.21	3.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,035,141.30	8,112,656.77	11,147,798.07	2,865,217.00	8,285,465.00	11,150,682.00	0.0%
Classified Support Salaries		2200	20,284,198.81	6,004,909.03	26,289,107.84	20,155,458.00	6,227,823.00	26,383,281.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	2,785,744.79	912,508.38	3,698,253.17	2,697,022.00	924,875.00	3,621,897.00	-2.1%
Clerical, Technical and Office Salaries		2400	16,255,057.39	947,930.48	17,202,987.87	15,556,537.00	922,449.00	16,478,986.00	-4.2%
Other Classified Salaries		2900	4,243,557.85	397,265.25	4,640,823.10	3,545,716.00	354,508.00	3,900,224.00	-16.0%
TOTAL, CLASSIFIED SALARIES			46,603,700.14	16,375,269.91	62,978,970.05	44,819,950.00	16,715,120.00	61,535,070.00	-2.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	21,785,389.79	20,197,799.95	41,983,189.74	23,322,487.70	22,931,114.00	46,253,601.70	10.2%
PERS		3201-3202	7,168,719.97	2,495,376.64	9,664,096.61	7,090,656.32	3,007,170.00	10,097,826.32	4.5%
OASDI/Medicare/Alternative		3301-3302	5,696,659.98	1,739,435.06	7,436,095.04	5,703,753.32	1,772,276.00	7,476,029.32	0.5%
Health and Welfare Benefits		3401-3402	40,326,325.89	10,059,089.58	50,385,415.47	43,597,679.64	11,442,857.00	55,040,536.64	9.2%
Unemployment Insurance		3501-3502	101,382.24	24,423.85	125,806.09	106,837.59	25,792.00	132,629.59	5.4%
Workers' Compensation		3601-3602	2,437,018.02	606,521.13	3,043,539.15	2,484,330.10	620,027.00	3,104,357.10	2.0%
OPEB, Allocated		3701-3702	15,130,205.16	0.00	15,130,205.16	15,231,016.00	0.00	15,231,016.00	0.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			92,645,701.05	35,122,646.21	127,768,347.26	97,536,760.67	39,799,236.00	137,335,996.67	7.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,622,521.01	1,617,690.87	4,240,211.88	10,086,591.00	1,821,826.00	11,908,417.00	180.8%
Books and Other Reference Materials		4200	189,681.80	399,263.50	588,945.30	227,234.00	267,554.00	494,788.00	-16.0%
Materials and Supplies		4300	5,395,900.66	4,683,584.52	10,079,485.18	7,499,076.00	4,909,880.00	12,408,956.00	23.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	2,297,894.92	2,975,033.19	5,272,928.11	10,012,037.00	1,131,306.00	11,143,343.00	111.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,505,998.39	9,675,572.08	20,181,570.47	27,824,938.00	8,130,566.00	35,955,504.00	78.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	9,391,500.29	9,391,500.29	0.00	7,290,172.00	7,290,172.00	-22.4%
Travel and Conferences		5200	776,790.17	766,306.67	1,543,096.84	841,615.00	3,054,745.00	3,896,360.00	152.5%
Dues and Memberships		5300	173,709.04	16,610.82	190,319.86	143,389.00	101,166.00	244,555.00	28.5%
Insurance		5400 - 5450	1,539,938.00	0.00	1,539,938.00	1,642,471.00	0.00	1,642,471.00	6.7%
Operations and Housekeeping Services		5500	10,201,497.74	280,919.52	10,482,417.26	12,620,000.00	300,000.00	12,920,000.00	23.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,319,221.99	1,111,566.30	3,430,788.29	4,209,791.00	1,438,280.00	5,648,071.00	64.6%
Transfers of Direct Costs		5710	(1,361,812.43)	1,361,812.43	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(190,791.21)	7,779.56	(183,011.65)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	10,032,716.32	5,960,316.64	15,993,032.96	10,962,218.00	4,065,771.00	15,027,989.00	-6.0%
Communications		5900	499,095.40	1,222.75	500,318.15	643,765.00	1,692.00	645,457.00	29.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,990,365.02	18,898,034.98	42,888,400.00	31,063,249.00	16,251,826.00	47,315,075.00	10.3%

			2017-18 Unaudited Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	252,828.53	0.00	252,828.53	342,135.00	0.00	342,135.00	35.3%
Land Improvements		6170	767,012.04	53,092.00	820,104.04	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,565,241.80	171,500.19	5,736,741.99	1,520,000.00	0.00	1,520,000.00	-73.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	556,888.50	427,545.29	984,433.79	1,628,368.00	383,670.00	2,012,038.00	104.4%
Equipment Replacement		6500	184,559.87	352,123.59	536,683.46	315,439.00	569,045.00	884,484.00	64.8%
TOTAL, CAPITAL OUTLAY			7,326,530.74	1,004,261.07	8,330,791.81	3,805,942.00	952,715.00	4,758,657.00	-42.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	28,047.00	0.00	28,047.00	30,000.00	0.00	30,000.00	7.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	139,550.38	0.00	139,550.38	125,018.00	0.00	125,018.00	-10.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			167,597.38	0.00	167,597.38	155,018.00	0.00	155,018.00	-7.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,163,787.89)	4,163,787.89	0.00	(3,290,156.00)	3,290,156.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,618,749.22)	0.00	(1,618,749.22)	(1,412,821.00)	0.00	(1,412,821.00)	-12.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,782,537.11)	4,163,787.89	(1,618,749.22)	(4,702,977.00)	3,290,156.00	(1,412,821.00)	-12.7%
TOTAL, EXPENDITURES			331,980,358.55	119,457,510.29	451,437,868.84	361,594,347.88	121,587,073.00	483,181,420.88	7.0%

			2017-18 Unaudited Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,263.80	3,229,642.32	3,233,906.12	13,500,000.00	0.00	13,500,000.00	317.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,263.80	3,229,642.32	3,233,906.12	13,500,000.00	0.00	13,500,000.00	317.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(41,311,908.39)	41,311,908.39	0.00	(48,030,912.00)	48,030,912.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(41,311,908.39)	41,311,908.39	0.00	(48,030,912.00)	48,030,912.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(41,316,172.19)	38,082,266.07	(3,233,906.12)	(61,530,912.00)	48,030,912.00	(13,500,000.00)	317.5%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
3410	Department of Rehab: Workability II, Transition Partnership	0.01	0.01
3550	Carl D. Perkins Career and Technical Education: Secondary, Section	0.18	0.18
4124	ESEA: Title IV, Part B, 21st Century Community Learning Centers Pr	0.16	0.16
5640	Medi-Cal Billing Option	365,951.22	365,951.22
5810	Other Restricted Federal	29,652.20	29,652.20
6230	California Clean Energy Jobs Act	1,850,997.07	180,791.07
6300	Lottery: Instructional Materials	4,850,913.19	4,850,913.19
6500	Special Education	74,433.21	74,433.21
7338	College Readiness Block Grant	847,037.31	847,037.31
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	10,678,137.21	11,655,900.21
9010	Other Restricted Local	554,192.47	554,192.47
Total, Restricted Balance		<u>19,251,314.23</u>	<u>18,558,871.23</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	463,393.00	382,000.00	-17.6%
3) Other State Revenue		8300-8599	215,767.90	180,520.00	-16.3%
4) Other Local Revenue		8600-8799	1,093,773.91	1,039,000.00	-5.0%
5) TOTAL, REVENUES			1,772,934.81	1,601,520.00	-9.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	800,195.58	567,247.00	-29.1%
2) Classified Salaries		2000-2999	288,268.26	284,505.00	-1.3%
3) Employee Benefits		3000-3999	407,776.30	355,038.00	-12.9%
4) Books and Supplies		4000-4999	150,423.08	256,200.00	70.3%
5) Services and Other Operating Expenditures		5000-5999	65,253.89	90,357.00	38.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	66,253.88	48,173.00	-27.3%
9) TOTAL, EXPENDITURES			1,778,170.99	1,601,520.00	-9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,236.18)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,236.18)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	304,466.68	299,230.50	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			304,466.68	299,230.50	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			304,466.68	299,230.50	-1.7%
2) Ending Balance, June 30 (E + F1e)			299,230.50	299,230.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	104,597.51	104,597.51	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	194,632.99	194,632.99	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	483,307.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	690,260.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,173,567.85		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	83,665.06		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	790,672.29		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			874,337.35		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			299,230.50		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	463,393.00	382,000.00	-17.6%
TOTAL, FEDERAL REVENUE			463,393.00	382,000.00	-17.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	215,767.90	180,520.00	-16.3%
TOTAL, OTHER STATE REVENUE			215,767.90	180,520.00	-16.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,465.16	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	21,408.75	24,000.00	12.1%
Interagency Services		8677	1,065,000.00	1,015,000.00	-4.7%
Other Local Revenue					
All Other Local Revenue		8699	900.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,093,773.91	1,039,000.00	-5.0%
TOTAL, REVENUES			1,772,934.81	1,601,520.00	-9.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	537,032.43	307,577.00	-42.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	263,163.15	259,670.00	-1.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			800,195.58	567,247.00	-29.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	23,905.70	22,358.00	-6.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	264,362.56	262,147.00	-0.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			288,268.26	284,505.00	-1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	171,000.77	124,868.00	-27.0%
PERS		3201-3202	43,317.21	42,731.00	-1.4%
OASDI/Medicare/Alternative		3301-3302	33,734.37	26,956.00	-20.1%
Health and Welfare Benefits		3401-3402	146,110.82	149,758.00	2.5%
Unemployment Insurance		3501-3502	543.89	503.00	-7.5%
Workers' Compensation		3601-3602	13,069.24	10,222.00	-21.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			407,776.30	355,038.00	-12.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	21,334.50	21,470.00	0.6%
Books and Other Reference Materials		4200	7,101.06	4,455.00	-37.3%
Materials and Supplies		4300	54,254.74	176,381.00	225.1%
Noncapitalized Equipment		4400	67,732.78	53,894.00	-20.4%
TOTAL, BOOKS AND SUPPLIES			150,423.08	256,200.00	70.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,578.31	43,451.00	2653.0%
Dues and Memberships		5300	970.00	261.00	-73.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,667.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	34,426.64	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	26,611.94	46,645.00	75.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,253.89	90,357.00	38.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	66,253.88	48,173.00	-27.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			66,253.88	48,173.00	-27.3%
TOTAL, EXPENDITURES			1,778,170.99	1,601,520.00	-9.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
3926	Adult Education: English Literacy & Civics Education	0.01	0.01
6371	CalWORKs for ROCP or Adult Education	50,383.06	50,383.06
6391	Adult Education Block Grant Program	54,214.44	54,214.44
Total, Restricted Balance		104,597.51	104,597.51

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	511,223.11	544,316.00	6.5%
3) Other State Revenue		8300-8599	7,649,808.00	8,613,535.00	12.6%
4) Other Local Revenue		8600-8799	740,374.36	742,163.00	0.2%
5) TOTAL, REVENUES			8,901,405.47	9,900,014.00	11.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,849,567.63	2,954,117.00	3.7%
2) Classified Salaries		2000-2999	2,282,629.34	2,635,154.00	15.4%
3) Employee Benefits		3000-3999	2,315,701.98	2,782,093.00	20.1%
4) Books and Supplies		4000-4999	364,664.49	1,124,861.00	208.5%
5) Services and Other Operating Expenditures		5000-5999	199,942.42	157,364.00	-21.3%
6) Capital Outlay		6000-6999	101,256.50	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	407,550.08	375,859.00	-7.8%
9) TOTAL, EXPENDITURES			8,521,312.44	10,029,448.00	17.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			380,093.03	(129,434.00)	-134.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description			2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Resource Codes Object Codes					
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			380,093.03	(129,434.00)	-134.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	997,433.09	1,377,526.12	38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			997,433.09	1,377,526.12	38.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			997,433.09	1,377,526.12	38.1%
2) Ending Balance, June 30 (E + F1e)			1,377,526.12	1,248,092.12	-9.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,290,140.00	1,236,212.00	-4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	87,386.12	11,880.12	-86.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,271,274.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,261,082.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,738.10		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,538,095.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	422,753.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,368,670.77		
4) Current Loans		9640			
5) Unearned Revenue		9650	369,144.68		
6) TOTAL, LIABILITIES			2,160,569.43		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,377,526.12		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	391,808.11	417,569.00	6.6%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	119,415.00	126,747.00	6.1%
TOTAL, FEDERAL REVENUE			511,223.11	544,316.00	6.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	7,429,531.00	8,457,929.00	13.8%
All Other State Revenue	All Other	8590	220,277.00	155,606.00	-29.4%
TOTAL, OTHER STATE REVENUE			7,649,808.00	8,613,535.00	12.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	28,792.17	5,579.00	-80.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	10,858.00	10,675.00	-1.7%
Interagency Services		8677	672,963.65	698,224.00	3.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	27,760.54	27,685.00	-0.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			740,374.36	742,163.00	0.2%
TOTAL, REVENUES			8,901,405.47	9,900,014.00	11.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,117,070.98	2,168,049.00	2.4%
Certificated Pupil Support Salaries		1200	122,851.48	167,535.00	36.4%
Certificated Supervisors' and Administrators' Salaries		1300	400,468.86	398,859.00	-0.4%
Other Certificated Salaries		1900	209,176.31	219,674.00	5.0%
TOTAL, CERTIFICATED SALARIES			2,849,567.63	2,954,117.00	3.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,365,160.36	1,672,130.00	22.5%
Classified Support Salaries		2200	71,063.28	65,203.00	-8.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	295,917.98	334,535.00	13.0%
Other Classified Salaries		2900	550,487.72	563,286.00	2.3%
TOTAL, CLASSIFIED SALARIES			2,282,629.34	2,635,154.00	15.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	566,762.63	565,338.00	-0.3%
PERS		3201-3202	339,184.07	470,905.00	38.8%
OASDI/Medicare/Alternative		3301-3302	227,344.66	255,071.00	12.2%
Health and Welfare Benefits		3401-3402	1,118,291.78	1,420,912.00	27.1%
Unemployment Insurance		3501-3502	2,563.59	2,794.00	9.0%
Workers' Compensation		3601-3602	61,555.25	67,073.00	9.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,315,701.98	2,782,093.00	20.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	22,540.25	24,668.00	9.4%
Materials and Supplies		4300	251,678.91	1,088,193.00	332.4%
Noncapitalized Equipment		4400	90,445.33	12,000.00	-86.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			364,664.49	1,124,861.00	208.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,949.51	19,550.00	3.2%
Dues and Memberships		5300	1,935.00	1,935.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	112,766.09	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	66,291.82	135,879.00	105.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			199,942.42	157,364.00	-21.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	101,256.50	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			101,256.50	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	407,550.08	375,859.00	-7.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			407,550.08	375,859.00	-7.8%
TOTAL, EXPENDITURES			8,521,312.44	10,029,448.00	17.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	1,290,140.00	1,236,212.00
Total, Restricted Balance		1,290,140.00	1,236,212.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,353,291.72	22,459,546.00	0.5%
3) Other State Revenue		8300-8599	1,391,491.68	1,346,365.00	-3.2%
4) Other Local Revenue		8600-8799	985,361.84	970,666.00	-1.5%
5) TOTAL, REVENUES			24,730,145.24	24,776,577.00	0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,327,195.71	8,633,347.00	3.7%
3) Employee Benefits		3000-3999	4,175,813.38	4,728,234.00	13.2%
4) Books and Supplies		4000-4999	10,514,844.81	9,581,554.00	-8.9%
5) Services and Other Operating Expenditures		5000-5999	341,713.74	432,500.00	26.6%
6) Capital Outlay		6000-6999	214,132.72	427,153.00	99.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,144,945.26	988,789.00	-13.6%
9) TOTAL, EXPENDITURES			24,718,645.62	24,791,577.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,499.62	(15,000.00)	-230.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,263.80	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,263.80	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,763.42	(15,000.00)	-195.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,908,922.04	9,924,685.46	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,908,922.04	9,924,685.46	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,908,922.04	9,924,685.46	0.2%
2) Ending Balance, June 30 (E + F1e)			9,924,685.46	9,909,685.46	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	9,990.00	0.00	-100.0%
Stores		9712	72,910.67	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,841,784.79	9,909,685.46	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,590,566.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	9,990.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,111,801.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	8,963.07		
6) Stores		9320	72,910.67		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,794,231.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	349,089.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,520,456.60		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,869,545.90		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,924,685.46		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	20,802,195.77	20,826,848.00	0.1%
Donated Food Commodities		8221	1,551,095.95	1,632,698.00	5.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			22,353,291.72	22,459,546.00	0.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,391,491.68	1,346,365.00	-3.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,391,491.68	1,346,365.00	-3.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	870,333.52	864,046.00	-0.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	86,070.91	79,340.00	-7.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	28,957.41	27,280.00	-5.8%
TOTAL, OTHER LOCAL REVENUE			985,361.84	970,666.00	-1.5%
TOTAL, REVENUES			24,730,145.24	24,776,577.00	0.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,095,073.55	7,316,958.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	765,179.07	853,420.00	11.5%
Clerical, Technical and Office Salaries		2400	466,621.59	462,969.00	-0.8%
Other Classified Salaries		2900	321.50	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			8,327,195.71	8,633,347.00	3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,214,745.28	1,464,666.00	20.6%
OASDI/Medicare/Alternative		3301-3302	617,301.80	647,251.00	4.9%
Health and Welfare Benefits		3401-3402	2,239,690.90	2,509,024.00	12.0%
Unemployment Insurance		3501-3502	4,133.54	4,291.00	3.8%
Workers' Compensation		3601-3602	99,941.86	103,002.00	3.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,175,813.38	4,728,234.00	13.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	868,495.12	1,044,265.00	20.2%
Noncapitalized Equipment		4400	73,037.41	71,500.00	-2.1%
Food		4700	9,573,312.28	8,465,789.00	-11.6%
TOTAL, BOOKS AND SUPPLIES			10,514,844.81	9,581,554.00	-8.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,770.35	32,000.00	61.9%
Dues and Memberships		5300	2,582.82	4,000.00	54.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,845.28	8,000.00	36.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	65,824.48	29,000.00	-55.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(58,979.10)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	284,905.09	353,500.00	24.1%
Communications		5900	21,764.82	6,000.00	-72.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			341,713.74	432,500.00	26.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	82,416.55	337,153.00	309.1%
Equipment		6400	131,716.17	50,000.00	-62.0%
Equipment Replacement		6500	0.00	40,000.00	New
TOTAL, CAPITAL OUTLAY			214,132.72	427,153.00	99.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,144,945.26	988,789.00	-13.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,144,945.26	988,789.00	-13.6%
TOTAL, EXPENDITURES			24,718,645.62	24,791,577.00	0.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	4,263.80	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,263.80	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,263.80	0.00	-100.0%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	6,693,453.78	6,761,354.45
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	2,627,640.00	2,627,640.00
5330	Child Nutrition: Summer Food Service Program Operations	520,691.01	520,691.01
Total, Restricted Balance		9,841,784.79	9,909,685.46

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,672.36	0.00	-100.0%
5) TOTAL, REVENUES			8,672.36	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	378,340.67	0.00	-100.0%
6) Capital Outlay		6000-6999	441,410.68	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			819,751.35	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(811,078.99)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description			2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Resource Codes Object Codes					
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(811,078.99)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	820,236.17	9,157.18	-98.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			820,236.17	9,157.18	-98.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			820,236.17	9,157.18	-98.9%
2) Ending Balance, June 30 (E + F1e)			9,157.18	9,157.18	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,157.18	9,157.18	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	285,818.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,888.61		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			287,707.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	278,550.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			278,550.21		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,157.18		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,672.36	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,672.36	0.00	-100.0%
TOTAL, REVENUES			8,672.36	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	378,340.67	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			378,340.67	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	18,693.50	0.00	-100.0%
Buildings and Improvements of Buildings		6200	289,127.00	0.00	-100.0%
Equipment		6400	58,110.00	0.00	-100.0%
Equipment Replacement		6500	75,480.18	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			441,410.68	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			819,751.35	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	148,855.34	50,000.00	-66.4%
5) TOTAL, REVENUES			148,855.34	50,000.00	-66.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			148,855.34	50,000.00	-66.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			148,855.34	50,000.00	-66.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,925,981.12	12,074,836.46	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,925,981.12	12,074,836.46	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,925,981.12	12,074,836.46	1.2%
2) Ending Balance, June 30 (E + F1e)			12,074,836.46	12,124,836.46	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,074,836.46	12,124,836.46	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,027,658.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	47,178.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,074,836.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,074,836.46		

			2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Description	Resource Codes	Object Codes			
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	148,855.34	50,000.00	-66.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			148,855.34	50,000.00	-66.4%
TOTAL, REVENUES			148,855.34	50,000.00	-66.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.11	0.11	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.11	0.11	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.11	0.11	0.0%
2) Ending Balance, June 30 (E + F1e)			0.11	0.11	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.11	0.11	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.11		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,126,344.62	2,050,000.00	-34.4%
5) TOTAL, REVENUES			3,126,344.62	2,050,000.00	-34.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	16,590.68	100,000.00	502.7%
5) Services and Other Operating Expenditures		5000-5999	497,393.11	1,311,000.00	163.6%
6) Capital Outlay		6000-6999	26,925.80	639,000.00	2273.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			540,909.59	2,050,000.00	279.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,585,435.03	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,585,435.03	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,033,087.96	20,618,522.99	14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,033,087.96	20,618,522.99	14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,033,087.96	20,618,522.99	14.3%
2) Ending Balance, June 30 (E + F1e)			20,618,522.99	20,618,522.99	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,618,522.99	20,618,522.99	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,584,709.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	176,133.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			20,760,843.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	55,788.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	86,532.02		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			142,320.82		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			20,618,522.99		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	237,494.12	50,000.00	-78.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	2,884,400.50	2,000,000.00	-30.7%
Other Local Revenue All Other Local Revenue		8699	4,450.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,126,344.62	2,050,000.00	-34.4%
TOTAL, REVENUES			3,126,344.62	2,050,000.00	-34.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	289.37	100,000.00	34457.8%
Noncapitalized Equipment		4400	16,301.31	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			16,590.68	100,000.00	502.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	120,171.62	127,000.00	5.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	87,432.02	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	289,789.47	1,184,000.00	308.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			497,393.11	1,311,000.00	163.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	590.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	639,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	26,335.80	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,925.80	639,000.00	2273.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			540,909.59	2,050,000.00	279.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
9010	Other Restricted Local	20,618,522.99	20,618,522.99
Total, Restricted Balance		20,618,522.99	20,618,522.99

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	69,797.83	7,210.00	-89.7%
5) TOTAL, REVENUES			69,797.83	7,210.00	-89.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			69,797.83	7,210.00	-89.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,856,672.03	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,856,672.03)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,786,874.20)	7,210.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,448,577.17	2,661,702.97	-74.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,448,577.17	2,661,702.97	-74.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,448,577.17	2,661,702.97	-74.5%
2) Ending Balance, June 30 (E + F1e)			2,661,702.97	2,668,912.97	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,661,702.97	2,668,912.97	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,651,303.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,399.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,661,702.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,661,702.97		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	69,797.83	7,210.00	-89.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			69,797.83	7,210.00	-89.7%
TOTAL, REVENUES			69,797.83	7,210.00	-89.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,856,672.03	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,856,672.03	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,856,672.03)	0.00	-100.0%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
7710	State School Facilities Projects	2,661,702.97	2,668,912.97
Total, Restricted Balance		2,661,702.97	2,668,912.97

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,011,503.39	24,000.00	-99.4%
5) TOTAL, REVENUES			4,011,503.39	24,000.00	-99.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	181,350.71	3,000,000.00	1554.3%
5) Services and Other Operating Expenditures		5000-5999	14,532.62	2,250,000.00	15382.4%
6) Capital Outlay		6000-6999	2,145,435.55	4,000,000.00	86.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	247,627.67	247,628.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,588,946.55	9,497,628.00	266.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,422,556.84	(9,473,628.00)	-766.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,086,314.35	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,086,314.35	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,508,871.19	(9,473,628.00)	-175.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,585,274.61	28,094,145.80	80.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,585,274.61	28,094,145.80	80.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,585,274.61	28,094,145.80	80.3%
2) Ending Balance, June 30 (E + F1e)			28,094,145.80	18,620,517.80	-33.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,094,145.80	18,620,517.80	-33.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,757,370.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	95,826.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			29,853,197.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,759,051.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,759,051.40		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			28,094,145.80		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	211,503.39	24,000.00	-88.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,800,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,011,503.39	24,000.00	-99.4%
TOTAL, REVENUES			4,011,503.39	24,000.00	-99.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	144,531.21	0.00	-100.0%
Noncapitalized Equipment		4400	36,819.50	3,000,000.00	8047.9%
TOTAL, BOOKS AND SUPPLIES			181,350.71	3,000,000.00	1554.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,151.00	250,000.00	2631.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,381.62	2,000,000.00	37063.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,532.62	2,250,000.00	15382.4%
CAPITAL OUTLAY					
Land		6100	462,709.53	0.00	-100.0%
Land Improvements		6170	128,467.90	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,554,258.12	4,000,000.00	157.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,145,435.55	4,000,000.00	86.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	247,627.67	247,628.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			247,627.67	247,628.00	0.0%
TOTAL, EXPENDITURES			2,588,946.55	9,497,628.00	266.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	11,086,314.35	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,086,314.35	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,086,314.35	0.00	-100.0%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
9010	Other Restricted Local	28,094,145.80	18,620,517.80
Total, Restricted Balance		28,094,145.80	18,620,517.80

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,003,721.01	7,526,000.00	25.4%
5) TOTAL, REVENUES			6,003,721.01	7,526,000.00	25.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	25,955.15	500,000.00	1826.4%
5) Services and Other Operating Expenditures		5000-5999	40,298.97	90,000.00	123.3%
6) Capital Outlay		6000-6999	1,266,019.57	2,100,000.00	65.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,014,390.84	2,434,325.00	-39.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,346,664.53	5,124,325.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			657,056.48	2,401,675.00	265.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	103,474.35	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			103,474.35	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			760,530.83	2,401,675.00	215.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,723,467.76	28,483,998.59	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,723,467.76	28,483,998.59	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,723,467.76	28,483,998.59	2.7%
2) Ending Balance, June 30 (E + F1e)			28,483,998.59	30,885,673.59	8.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	28,483,998.59	30,885,673.59	8.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,124,927.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	24,452,908.60		
3) Accounts Receivable		9200	16,634.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			28,594,470.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	110,472.02		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			110,472.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			28,483,998.59		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	274,905.83	26,000.00	-90.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,728,815.18	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	7,500,000.00	New
TOTAL, OTHER LOCAL REVENUE			6,003,721.01	7,526,000.00	25.4%
TOTAL, REVENUES			6,003,721.01	7,526,000.00	25.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,744.93	400,000.00	5830.4%
Noncapitalized Equipment		4400	19,210.22	100,000.00	420.6%
TOTAL, BOOKS AND SUPPLIES			25,955.15	500,000.00	1826.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,368.00	5,000.00	14.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,200.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	28,730.97	85,000.00	195.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,298.97	90,000.00	123.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,266,019.57	2,100,000.00	65.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,266,019.57	2,100,000.00	65.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,184,390.84	1,099,325.00	-7.2%
Other Debt Service - Principal		7439	2,830,000.00	1,335,000.00	-52.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,014,390.84	2,434,325.00	-39.4%
TOTAL, EXPENDITURES			5,346,664.53	5,124,325.00	-4.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	103,474.35	0.00	-100.0%
(c) TOTAL, SOURCES			103,474.35	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			103,474.35	0.00	-100.0%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	109,941.70	129,343.00	17.6%
4) Other Local Revenue		8600-8799	18,005,972.58	14,683,550.00	-18.5%
5) TOTAL, REVENUES			18,115,914.28	14,812,893.00	-18.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,366,634.51	17,366,056.00	6.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,366,634.51	17,366,056.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,749,279.77	(2,553,163.00)	-246.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,170.02	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,170.02	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,752,449.79	(2,553,163.00)	-245.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,229,005.51	19,981,455.30	9.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,229,005.51	19,981,455.30	9.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,229,005.51	19,981,455.30	9.6%
2) Ending Balance, June 30 (E + F1e)			19,981,455.30	17,428,292.30	-12.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,981,455.30	17,428,292.30	-12.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,981,455.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			19,981,455.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			19,981,455.30		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	109,941.70	129,343.00	17.6%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			109,941.70	129,343.00	17.6%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	16,092,779.36	13,177,630.00	-18.1%
Unsecured Roll		8612	918,214.54	832,112.00	-9.4%
Prior Years' Taxes		8613	20,336.81	19,935.00	-2.0%
Supplemental Taxes		8614	677,907.83	437,009.00	-35.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	142,719.37	167,236.00	17.2%
Interest		8660	154,014.67	49,628.00	-67.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,005,972.58	14,683,550.00	-18.5%
TOTAL, REVENUES			18,115,914.28	14,812,893.00	-18.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	7,211,800.00	9,716,800.00	34.7%
Bond Interest and Other Service Charges		7434	9,154,834.51	7,649,256.00	-16.4%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,366,634.51	17,366,056.00	6.1%
TOTAL, EXPENDITURES			16,366,634.51	17,366,056.00	6.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	3,170.02	0.00	-100.0%
(c) TOTAL, SOURCES			3,170.02	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,170.02	0.00	-100.0%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
9010	Other Restricted Local	19,981,455.30	17,428,292.30
Total, Restricted Balance		19,981,455.30	17,428,292.30

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,437,133.10	3,280,283.00	-4.6%
5) TOTAL, REVENUES			3,437,133.10	3,280,283.00	-4.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	234,938.51	230,498.00	-1.9%
3) Employee Benefits		3000-3999	90,357.57	97,918.00	8.4%
4) Books and Supplies		4000-4999	6,169.78	7,432.00	20.5%
5) Services and Other Operating Expenses		5000-5999	1,836,207.28	2,944,435.00	60.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,167,673.14	3,280,283.00	51.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,269,459.96	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,269,459.96	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,459,147.24	5,728,607.20	28.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,459,147.24	5,728,607.20	28.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,459,147.24	5,728,607.20	28.5%
2) Ending Net Position, June 30 (E + F1e)			5,728,607.20	5,728,607.20	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,823,356.54	5,728,607.20	214.2%
b) Restricted Net Position		9797	3,905,250.66	0.00	-100.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,839,687.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	150,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	44,773.33		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,298,101.51		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			11,332,562.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	5,566,343.41		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	37,612.20		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			5,603,955.61		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			5,728,607.20		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	100,769.51	39,512.00	-60.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,298,101.51	3,205,401.00	-2.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	38,262.08	35,370.00	-7.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,437,133.10	3,280,283.00	-4.6%
TOTAL, REVENUES			3,437,133.10	3,280,283.00	-4.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	144,900.24	141,364.00	-2.4%
Clerical, Technical and Office Salaries		2400	90,038.27	89,134.00	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			234,938.51	230,498.00	-1.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	36,446.17	41,632.00	14.2%
OASDI/Medicare/Alternative		3301-3302	16,866.37	17,633.00	4.5%
Health and Welfare Benefits		3401-3402	34,108.30	35,772.00	4.9%
Unemployment Insurance		3501-3502	117.47	115.00	-2.1%
Workers' Compensation		3601-3602	2,819.26	2,766.00	-1.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			90,357.57	97,918.00	8.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	600.00	New
Materials and Supplies		4300	2,283.57	2,532.00	10.9%
Noncapitalized Equipment		4400	3,886.21	4,300.00	10.6%
TOTAL, BOOKS AND SUPPLIES			6,169.78	7,432.00	20.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,352.17	2,499.00	6.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	169,334.50	250,000.00	47.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	166.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,664,354.61	2,691,936.00	61.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,836,207.28	2,944,435.00	60.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,167,673.14	3,280,283.00	51.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
9010	Other Restricted Local	3,905,250.66	0.00
Total, Restricted Net Position		3,905,250.66	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,104,098.93	15,231,016.00	50.7%
5) TOTAL, REVENUES			10,104,098.93	15,231,016.00	50.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	187,337.41	5,267,300.00	2711.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			187,337.41	5,267,300.00	2711.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,916,761.52	9,963,716.00	0.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	13,500,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	13,500,000.00	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			9,916,761.52	23,463,716.00	136.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	33,216,046.54	43,132,808.06	29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,216,046.54	43,132,808.06	29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			33,216,046.54	43,132,808.06	29.9%
2) Ending Net Position, June 30 (E + F1e)			43,132,808.06	66,596,524.06	54.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	43,132,808.06	66,596,524.06	54.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	43,132,806.61		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			43,132,808.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			43,132,808.06		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	1,263,909.45	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	601,790.48	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	8,238,399.00	15,231,016.00	84.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,104,098.93	15,231,016.00	50.7%
TOTAL, REVENUES			10,104,098.93	15,231,016.00	50.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	187,337.41	5,267,300.00	2711.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			187,337.41	5,267,300.00	2711.7%
TOTAL, EXPENSES			187,337.41	5,267,300.00	2711.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	13,500,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	13,500,000.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	13,500,000.00	New

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	35,692.02	35,572.86	36,521.09	34,911.76	34,796.79	35,594.37
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	35,692.02	35,572.86	36,521.09	34,911.76	34,796.79	35,594.37
5. District Funded County Program ADA						
a. County Community Schools	0.68	0.73	0.68			
b. Special Education-Special Day Class	0.69	0.69	0.69			
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.09	0.09	0.09			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	9.27	9.03	9.27			
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	10.73	10.54	10.73	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	35,702.75	35,583.40	36,531.82	34,911.76	34,796.79	35,594.37
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	58,877,302.00		58,877,302.00	462,709.00		59,340,011.00
Work in Progress	11,287,043.00	1.00	11,287,044.00	536,849.00	516,920.00	11,306,973.00
Total capital assets not being depreciated	70,164,345.00	1.00	70,164,346.00	999,558.00	516,920.00	70,646,984.00
Capital assets being depreciated:						
Land Improvements	69,387,947.00		69,387,947.00	798,129.00		70,186,076.00
Buildings	659,311,161.00		659,311,161.00	8,561,941.00		667,873,102.00
Equipment	64,352,393.00		64,352,393.00	2,768,482.00	547,875.00	66,573,000.00
Total capital assets being depreciated	793,051,501.00	0.00	793,051,501.00	12,128,552.00	547,875.00	804,632,178.00
Accumulated Depreciation for:						
Land Improvements	(41,368,185.00)		(41,368,185.00)	(2,233,092.00)		(43,601,277.00)
Buildings	(224,888,179.00)	1.00	(224,888,178.00)	(15,045,825.00)		(239,934,003.00)
Equipment	(45,676,973.00)	(2.00)	(45,676,975.00)	(4,497,548.00)	(516,804.00)	(49,657,719.00)
Total accumulated depreciation	(311,933,337.00)	(1.00)	(311,933,338.00)	(21,776,465.00)	(516,804.00)	(333,192,999.00)
Total capital assets being depreciated, net	481,118,164.00	(1.00)	481,118,163.00	(9,647,913.00)	31,071.00	471,439,179.00
Governmental activity capital assets, net	551,282,509.00	0.00	551,282,509.00	(8,648,355.00)	547,991.00	542,086,163.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
FINANCIAL REPORTS
2017-18 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.65%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$250,622,633.14
	Appropriations Subject to Limit	\$250,622,633.14
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	3.51%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 12, 2018

To the Superintendent of Public Instruction:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

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2017-18 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Special Education IDEA Basic Local Assistance	Special Education IDEA Private Parentally Placed	Special Education IDEA Preschool Grant	Special Education IDEA Preschool Local Entitlements	Special Education Mental Health Services	Special Education IDEA Preschool Staff Development	Special Education IDEA Early Intervention Grants
FEDERAL CATALOG NUMBER	84.027	84.027	84.173	84.027A	84.027A	84.173A	84.181
RESOURCE CODE	3310	3311	3315	3320	3327	3345	3385
REVENUE OBJECT	8181	8181	8182	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	6,081,829.00	0.00	159,642.00	509,472.00	420,997.00	1,249.00	129,885.00
b. Transferability (ESSA)	(2,709.00)	2,709.00					
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	6,079,120.00	2,709.00	159,642.00	509,472.00	420,997.00	1,249.00	129,885.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	6,079,120.00	2,709.00	159,642.00	509,472.00	420,997.00	1,249.00	129,885.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	4,757,627.00	2,709.00	95,554.00	369,141.00	385,989.00	0.00	64,943.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,757,627.00	2,709.00	95,554.00	369,141.00	385,989.00	0.00	64,943.00
EXPENDITURES							
9. Donor-Authorized Expenditures	6,079,120.00	2,709.00	159,642.00	509,472.00	420,997.00	1,249.00	129,885.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,079,120.00	2,709.00	159,642.00	509,472.00	420,997.00	1,249.00	129,885.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,321,493.00)	0.00	(64,088.00)	(140,331.00)	(35,008.00)	(1,249.00)	(64,942.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	1,321,493.00		64,088.00	140,331.00	35,008.00	1,249.00	64,942.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,079,120.00	2,709.00	159,642.00	509,472.00	420,997.00	1,249.00	129,885.00

2017-18 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Special Education IDEA Supporting Inclusive Practices	Special Education Alternate Dispute Resolution prg	Workability II Transitions Partnership Prg.	Carl Perkins	Adult Basic Ed ESL	Adult Secondary Ed GED	Eng Literacy , Civics Ed & IELC
FEDERAL CATALOG NUMBER	84.027A	84.173A	84.126	84-048	84.002A	84.002	84.002A
RESOURCE CODE	3386	3395	3410	3550	3905	3913	3926
REVENUE OBJECT	8182	8182	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)					ESL	GED	
AWARD							
1. Prior Year Carryover	3,783.00		0.00				
2. a. Current Year Award	12,000.00	15,823.00	217,578.35	355,597.00	177,339.00	176,290.00	109,764.00
b. Transferability (ESSA)							
c. Other Adjustments			(4,961.02)				
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	12,000.00	15,823.00	212,617.33	355,597.00	177,339.00	176,290.00	109,764.00
3. Required Matching Funds/Other			55.01				
4. Total Available Award (sum lines 1, 2d, & 3)	15,783.00	15,823.00	212,672.34	355,597.00	177,339.00	176,290.00	109,764.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			0.00				
6. Cash Received in Current Year	9,631.00	6,027.00	(4,961.02)	137,424.18	88,682.07	88,145.10	22,836.00
7. Contributed Matching Funds			55.01				
8. Total Available (sum lines 5, 6, & 7)	9,631.00	6,027.00	(4,906.01)	137,424.18	88,682.07	88,145.10	22,836.00
EXPENDITURES							
9. Donor-Authorized Expenditures	15,783.00	14,808.00	212,672.34	355,597.00	177,339.00	176,290.00	109,764.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	15,783.00	14,808.00	212,672.34	355,597.00	177,339.00	176,290.00	109,764.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(6,152.00)	(8,781.00)	(217,578.35)	(218,172.82)	(88,656.93)	(88,144.90)	(86,928.00)
a. Unearned Revenue			0.00				
b. Accounts Payable							
c. Accounts Receivable	6,152.00	8,781.00	217,578.35	218,172.82	88,656.93	88,144.90	86,928.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,015.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		1,015.00					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,783.00	14,808.00	212,617.33	355,597.00	177,339.00	176,290.00	109,764.00

2017-18 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Subpart 2, Neglected & Delinquent	Title I, Part A, Basic Grants Low-Income & Neglected	Title II, Part A, Supporting Effective Instruction	Title III, Immigrant Student Program	Title III, English Learner Student Program	TOTAL
FEDERAL CATALOG NUMBER	84.01	84.01	84.367	84.365	84.365	
RESOURCE CODE	3025	3010	4035	4201	4203	
REVENUE OBJECT	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover	14,606.27	3,634,665.00	915,489.00	47,202.00	1,893,907.00	6,509,652.27
2. a. Current Year Award		14,692,798.00	1,572,693.00	55,073.00	1,241,831.00	25,929,860.35
b. Transferability (ESSA)						0.00
c. Other Adjustments						(4,961.02)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	14,692,798.00	1,572,693.00	55,073.00	1,241,831.00	25,924,899.33
3. Required Matching Funds/Other						55.01
4. Total Available Award (sum lines 1, 2d, & 3)	14,606.27	18,327,463.00	2,488,182.00	102,275.00	3,135,738.00	32,434,606.61
REVENUES						
5. Unearned Revenue Deferred from Prior Year	5,715.27	0.00	240,030.79	11,025.00	0.00	256,771.06
6. Cash Received in Current Year	8,891.00	12,366,983.74	487,959.00	776.00	1,634,481.48	20,522,838.55
7. Contributed Matching Funds						55.01
8. Total Available (sum lines 5, 6, & 7)	14,606.27	12,366,983.74	727,989.79	11,801.00	1,634,481.48	20,779,664.62
EXPENDITURES						
9. Donor-Authorized Expenditures	14,606.27	14,288,013.10	932,436.81	0.00	1,332,325.00	24,932,708.52
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	14,606.27	14,288,013.10	932,436.81	0.00	1,332,325.00	24,932,708.52
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(1,921,029.36)	(204,447.02)	11,801.00	302,156.48	(4,153,043.90)
a. Unearned Revenue				11,801.00	302,156.48	313,957.48
b. Accounts Payable				0.00	0.00	0.00
c. Accounts Receivable		1,921,029.36	204,447.02	0.00		4,467,001.38
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	4,039,449.90	1,555,745.19	102,275.00	1,803,413.00	7,501,898.09
15. If Carryover is allowed, enter line 14 amount here		4,039,449.90	1,555,745.19	102,275.00	1,803,413.00	7,501,898.09
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	14,606.27	14,288,013.10	932,436.81	0.00	1,332,325.00	24,932,653.51

2017-18 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	After School Education & Safety	Career Technical Education & Safety	Special Education Infant Discretionary Funds	Special Ed. Project Workability I LEA	Partnership Academy	Specialized Secondary Programs	TOTAL
RESOURCE CODE	6010	6387	6515	6520	7220	7370	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		4,726,001.00			44,131.00	34,763.00	4,804,895.00
2. a. Current Year Award	4,615,983.00	1,491,213.00	1,000.00	364,189.00	74,970.00		6,547,355.00
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,615,983.00	1,491,213.00	1,000.00	364,189.00	74,970.00	0.00	6,547,355.00
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	4,615,983.00	6,217,214.00	1,000.00	364,189.00	119,101.00	34,763.00	11,352,250.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		4,726,001.00			6,781.00	26,013.00	4,758,795.00
6. Cash Received in Current Year	4,154,384.12	1,491,213.00		205,383.00	74,835.00	0.00	5,925,815.12
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	4,154,384.12	6,217,214.00	0.00	205,383.00	81,616.00	26,013.00	10,684,610.12
EXPENDITURES							
9. Donor-Authorized Expenditures	4,553,306.83	1,916,343.00	1,000.00	364,189.00	106,903.00	30,078.00	6,971,819.83
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	4,553,306.83	1,916,343.00	1,000.00	364,189.00	106,903.00	30,078.00	6,971,819.83
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(398,922.71)	4,300,871.00	(1,000.00)	(158,806.00)	(25,287.00)	(4,065.00)	3,712,790.29
a. Unearned Revenue		4,300,871.00					4,300,871.00
b. Accounts Payable							0.00
c. Accounts Receivable	398,922.71		1,000.00	158,806.00	25,287.00	4,065.00	588,080.71
14. Unused Grant Award Calculation (line 4 minus line 9)	62,676.17	4,300,871.00	0.00	0.00	12,198.00	4,685.00	4,380,430.17
15. If Carryover is allowed, enter line 14 amount here		4,300,871.00			12,198.00		4,313,069.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,553,306.83	1,916,343.00	1,000.00	364,189.00	106,903.00	30,078.00	6,971,819.83

2017-18 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	EVERY 15	TOTAL
RESOURCE CODE	9315	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award	6,000.00	6,000.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,000.00	6,000.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,000.00	6,000.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	0.00	0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures	5,550.00	5,550.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	5,550.00	5,550.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(5,550.00)	(5,550.00)
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable	5,550.00	5,550.00
14. Unused Grant Award Calculation (line 4 minus line 9)	450.00	450.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,550.00	5,550.00

2017-18 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	ELEM SCHOOL COUNSELOR PGM	TOTAL
FEDERAL CATALOG NUMBER	93.778		
RESOURCE CODE	5640	5810	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	538,016.58	29,652.20	567,668.78
2. a. Current Year Award	351,693.22		351,693.22
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	351,693.22	0.00	351,693.22
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	889,709.80	29,652.20	919,362.00
REVENUES			
5. Cash Received in Current Year	351,693.22		351,693.22
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	351,693.22	0.00	351,693.22
EXPENDITURES			
10. Donor-Authorized Expenditures	523,758.58		523,758.58
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	523,758.58	0.00	523,758.58
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	365,951.22	29,652.20	395,603.42

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STATE AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Lottery Unrestricted	Educator Effectiveness Grant	Lottery Instructional Materials	Fund 11 CalWorks Adult Ed	Fund 11 Adult Ed Block Grant	California Clean Energy Jobs Act	Special Education Apportionment
RESOURCE CODE	1100	6264	6300	6371/CLWK	6391	6230	6500
REVENUE OBJECT	8560	8590	8560	8590	8590	8590	8311
LOCAL DESCRIPTION (if any)				CLWK	0000/AEB2/AEB3		
AWARD							
1. Prior Year Restricted Ending Balance	4,820,627.00	1,122,295.45	4,174,471.78	0.00	109,833.69	2,872,930.14	28,880.48
2. a. Current Year Award	5,801,771.17		2,230,571.40	150,334.00	1,065,000.00	2,268,114.00	19,594,910.00
b. Other Adjustments				6,465.00	22,308.75		22,049.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,801,771.17	0.00	2,230,571.40	156,799.00	1,087,308.75	2,268,114.00	19,616,959.00
3. Required Matching Funds/Other							30,605,912.21
4. Total Available Award (sum lines 1, 2c, & 3)	10,622,398.17	1,122,295.45	6,405,043.18	156,799.00	1,197,142.44	5,141,044.14	50,251,751.69
REVENUES							
5. Cash Received in Current Year	5,018,184.25		1,446,984.48	6,465.26	821,058.75	2,268,114.00	19,616,959.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	783,586.92	0.00	783,586.92	150,333.74	266,250.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	783,586.92	0.00	783,586.92	150,333.74	266,250.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	5,801,771.17	0.00	2,230,571.40	156,799.00	1,087,308.75	2,268,114.00	19,616,959.00
EXPENDITURES							
10. Donor-Authorized Expenditures	5,773,354.88	1,122,295.45	1,554,129.99	106,416.00	1,142,928.00	3,290,047.07	50,177,318.48
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	5,773,354.88	1,122,295.45	1,554,129.99	106,416.00	1,142,928.00	3,290,047.07	50,177,318.48
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	4,849,043.29	0.00	4,850,913.19	50,383.00	54,214.44	1,850,997.07	74,433.21

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STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Special Education Mental Health Services	College Rediness Block Grant	TOTAL
RESOURCE CODE	6512	7338	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance		1,357,287.44	14,486,325.98
2. a. Current Year Award	2,181,465.00		33,292,165.57
b. Other Adjustments			50,822.75
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,181,465.00	0.00	33,342,988.32
3. Required Matching Funds/Other			30,605,912.21
4. Total Available Award (sum lines 1, 2c, & 3)	2,181,465.00	1,357,287.44	78,435,226.51
REVENUES			
5. Cash Received in Current Year	1,671,917.00		30,849,682.74
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	509,548.00	0.00	2,493,305.58
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	509,548.00	0.00	2,493,305.58
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	2,181,465.00	0.00	33,342,988.32
EXPENDITURES			
10. Donor-Authorized Expenditures	2,181,465.00	510,250.13	65,858,205.00
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	2,181,465.00	510,250.13	65,858,205.00
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	847,037.31	12,577,021.51

2017-18 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	San Sevaive Redeveopment	Focus on Achievement	Restricted Donation/CISS II-STEM (Truman MS)	Donation/F of Hope (Cypress ES)	Donation/Fedc (Palmetto ES)	Donation/SMAD San Manuel (Almeria MS)	Donation/XMAS Christmas Cheer (Summit HS)
RESOURCE CODE	9010	9030	9090	9056	9056	9056	9056
REVENUE OBJECT	8625		8677	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		57,436.86	7,845.45	4.00		5,000.00	
2. a. Current Year Award	3,667,983.70			2,335.00	1,870.00	5,000.00	500.00
b. Other Adjustments			(3,103.39)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,667,983.70	0.00	(3,103.39)	2,335.00	1,870.00	5,000.00	500.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,667,983.70	57,436.86	4,742.06	2,339.00	1,870.00	10,000.00	500.00
REVENUES							
5. Cash Received in Current Year	3,667,983.70		(3,103.39)	2,335.00	1,870.00	5,000.00	500.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	3,667,983.70	0.00	(3,103.39)	2,335.00	1,870.00	5,000.00	500.00
EXPENDITURES							
10. Donor-Authorized Expenditures	3,229,642.32		4,733.54	85.86	1,070.00		
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	3,229,642.32	0.00	4,733.54	85.86	1,070.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	438,341.38	57,436.86	8.52	2,253.14	800.00	10,000.00	500.00

2017-18 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Donation/XMAS Christmas Cheer (Jurupa Hills HS)	Donation/Anonymou s Donor (Fontana HS)	Donation/Xmas Christmas Cheer All Year Prog	Donation/Fontana Foundation of Hope (Fontana MS)	Donation/San Manuel Avid (Sequoia MS)	Donation/Weikart Family Foundation	Donation/Fontana Foundation of Hope (Beech ES)
RESOURCE CODE	9056	9056	9056	9056	9056	9056	9056
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		329.27	500.00				4,553.00
2. a. Current Year Award	500.00			13,406.00	5,000.00	12,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	500.00	0.00	0.00	13,406.00	5,000.00	12,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	500.00	329.27	500.00	13,406.00	5,000.00	12,000.00	4,553.00
REVENUES							
5. Cash Received in Current Year	500.00	0.00	500.00	13,406.00	5,000.00	12,000.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	(500.00)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	(500.00)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	500.00	0.00	0.00	13,406.00	5,000.00	12,000.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures				6,461.22	2,790.75	10,125.50	4,553.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	6,461.22	2,790.75	10,125.50	4,553.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	500.00	329.27	500.00	6,944.78	2,209.25	1,874.50	0.00

2017-18 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Donation/Fontana Foundation of Hope (Canyon Crest ES)	Donation/Motorsport s Charities (Shadow Hills ES)	Donation/Fedco (Oak Park ES)	Donation/Target (Oak Park ES)	Donation/Latino Caucus Foundation (Redwood ES)	Donation/PTA (Redwood ES)	Public School Education (Redwood ES)
RESOURCE CODE	9056	9056	9056	9056	9056	9056	9056
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	2,004.00	392.00		0.00	0.00	0.00
2. a. Current Year Award	8,280.00	0.00	2,000.00	700.00	6,715.31	3,335.41	20,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	8,280.00	0.00	2,000.00	700.00	6,715.31	3,335.41	20,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	8,280.00	2,004.00	2,392.00	700.00	6,715.31	3,335.41	20,000.00
REVENUES							
5. Cash Received in Current Year	8,280.00	0.00	2,000.00	700.00	6,715.31	3,335.41	20,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	8,280.00	0.00	2,000.00	700.00	6,715.31	3,335.41	20,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	8,280.00	0.00	2,392.00	510.00	6,715.31	3,019.86	13,860.37
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	8,280.00	0.00	2,392.00	510.00	6,715.31	3,019.86	13,860.37
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	2,004.00	0.00	190.00	0.00	315.55	6,139.63

2017-18 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Donation/Solar Cup (Henry J. Kaiser HS)	Cheer All Year (Henry J. Kaiser HS)	Donation/Foundatio n of Hope (V. Primrose ES)	Donation/Foundatio n of Hope (Juniper ES)	Donation/Foundatio n of Hope (Tokay ES)	Donations/Foundati on of Hope (Porter ES)	Donations/American Ed. Fed(Mango ES)
RESOURCE CODE	9056	9056	9056	9056	9056	9056	9056
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	259.00	0.00	2,430.96	3,957.00	625.00		500.00
2. a. Current Year Award	0.00	500.00		13,240.63	8,310.65	1,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	500.00	0.00	13,240.63	8,310.65	1,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	259.00	500.00	2,430.96	17,197.63	8,935.65	1,000.00	500.00
REVENUES							
5. Cash Received in Current Year	0.00	500.00		13,240.63	8,310.65	1,000.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	500.00	0.00	13,240.63	8,310.65	1,000.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00		2,854.97	7,060.04		
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	2,854.97	7,060.04	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	259.00	500.00	2,430.96	14,342.66	1,875.61	1,000.00	500.00

2017-18 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Donations/Federatio n of Hope (Binks ES)	Donations/Foundati on of Hope (Ruble MS)	Donations/Christma s cheer all yr prg.(A.B.Miller HS)	Expired Resource	Donation	Discontinued ROP	TOTAL
RESOURCE CODE	9056	9056	9056	9070	9080	9650	
REVENUE OBJECT	8699	8699	8699		8699		
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	826.00	1,000.00		(793.92)	168.91	(7,342.25)	79,695.28
2. a. Current Year Award		1,200.00	500.00				3,774,376.70
b. Other Adjustments							(3,103.39)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,200.00	500.00	0.00	0.00	0.00	3,771,273.31
3. Required Matching Funds/Other				793.92		7,342.25	8,136.17
4. Total Available Award (sum lines 1, 2c, & 3)	826.00	2,200.00	500.00	0.00	168.91	0.00	3,859,104.76
REVENUES							
5. Cash Received in Current Year		1,200.00	500.00				3,771,773.31
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	(500.00)
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	(500.00)
8. Contributed Matching Funds				793.92		7,342.25	8,136.17
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,200.00	500.00	793.92	0.00	7,342.25	3,779,409.48
EXPENDITURES							
10. Donor-Authorized Expenditures	774.12	1,120.00					3,306,048.86
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	774.12	1,120.00	0.00	0.00	0.00	0.00	3,306,048.86
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	51.88	1,080.00	500.00	0.00	168.91	0.00	553,055.90

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	190,740,941.09	301	11,379.49	303	190,729,561.60	305	3,725,210.94		307	187,004,350.66	309
2000 - Classified Salaries	62,978,970.05	311	14,077.08	313	62,964,892.97	315	3,123,924.58		317	59,840,968.39	319
3000 - Employee Benefits	127,768,347.26	321	15,134,177.36	323	112,634,169.90	325	2,760,867.83		327	109,873,302.07	329
4000 - Books, Supplies Equip Replace. (6500)	20,718,253.93	331	536,683.46	333	20,181,570.47	335	3,814,456.22		337	16,367,114.25	339
5000 - Services. . . & 7300 - Indirect Costs	41,269,650.78	341	58,387.32	343	41,211,263.46	345	11,337,197.88		347	29,874,065.58	349
TOTAL					427,721,458.40	365	TOTAL			402,959,800.95	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	151,039,229.38		375
2. Salaries of Instructional Aides Per EC 41011.	2100	11,147,798.07		380
3. STRS.	3101 & 3102	33,335,065.82		382
4. PERS.	3201 & 3202	1,863,982.21		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,184,492.78		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	29,694,081.09		385
7. Unemployment Insurance.	3501 & 3502	81,075.70		390
8. Workers' Compensation Insurance.	3601 & 3602	1,967,974.05		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00		
10. Other Benefits (EC 22310).	3901 & 3902	0.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		232,313,699.10		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		232,313,699.10		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		57.65%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.65%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	402,959,800.95
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Unaudited Actuals
2017-18 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	233,611,702.00	4,721,425.00	238,333,127.00		16,361,056.00	221,972,071.00	16,999,381.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	33,000,281.00		33,000,281.00		4,027,275.00	28,973,006.00	2,434,325.00
Capital Leases Payable		834,773.00	834,773.00		178,880.00	655,893.00	178,880.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,481,358.00		1,481,358.00		353,973.00	1,127,385.00	364,657.00
Net Pension Liability	315,777,223.00	77,380,869.00	393,158,092.00			393,158,092.00	
Total/Net OPEB Liability	58,595,277.00	63,599,427.00	122,194,704.00			122,194,704.00	
Compensated Absences Payable	2,086,838.00	52,282.00	2,139,120.00			2,139,120.00	
Governmental activities long-term liabilities	644,552,679.00	146,588,776.00	791,141,455.00	0.00	20,921,184.00	770,220,271.00	19,977,243.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	454,671,774.96
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	24,863,189.10
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	29,302.75
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	8,320,136.62
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,233,906.12
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	52,614.87
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				11,635,960.36
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				418,172,625.50

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		35,583.40
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,751.90
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	421,028,838.44	11,559.31
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	421,028,838.44	11,559.31
B. Required effort (Line A.2 times 90%)	378,925,954.60	10,403.38
C. Current year expenditures (Line I.E and Line II.B)	418,172,625.50	11,751.90
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2016-17 Actual			2017-18 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	247,444,476.08		247,444,476.08			250,622,633.14
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	36,551.13		36,551.13			35,702.75
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2017-18 P2 Report			2018-19 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	35,702.75		35,702.75	34,911.76		34,911.76
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			35,702.75			34,911.76
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2017-18 Actual			2018-19 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	174,221.89		174,221.89	162,163.00		162,163.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	16,026,325.84		16,026,325.84	15,937,794.00		15,937,794.00
5. Unsecured Roll Taxes (Object 8042)	721,715.68		721,715.68	551,094.00		551,094.00
6. Prior Years' Taxes (Object 8043)	145,540.75		145,540.75	22,080.00		22,080.00
7. Supplemental Taxes (Object 8044)	930,979.61		930,979.61	897,547.00		897,547.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(3,754,765.30)		(3,754,765.30)	(3,754,765.00)		(3,754,765.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	32,591.50		32,591.50	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	22,367,040.21		22,367,040.21	1,906,537.00		1,906,537.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	36,643,650.18	0.00	36,643,650.18	15,722,450.00	0.00	15,722,450.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	36,643,650.18	0.00	36,643,650.18	15,722,450.00	0.00	15,722,450.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			3,839,789.13			4,020,807.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			3,839,789.13			4,020,807.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	348,308,828.00		348,308,828.00	381,059,720.00		381,059,720.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(5,767.00)		(5,767.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	348,303,061.00	0.00	348,303,061.00	381,059,720.00	0.00	381,059,720.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	476,257,722.25		476,257,722.25	490,557,550.00		490,557,550.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,005,287.76		2,005,287.76	1,000,000.00		1,000,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			247,444,476.08			250,622,633.14
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9768			0.9778
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			250,622,633.14			254,052,469.04
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			36,643,650.18			15,722,450.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			4,284,330.00			4,189,411.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			217,818,772.09			242,350,826.04
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			217,818,772.09			242,350,826.04
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			1,075,946.78			527,156.16
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			37,719,596.96			16,249,606.16
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			216,742,825.31			241,823,669.88
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			37,719,596.96			
b. State Subventions (Line D8)			216,742,825.31			
c. Less: Excluded Appropriations (Line C23)			3,839,789.13			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			250,622,633.14			

[illegible]

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 13,295,000.73
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 353,063,052.51

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.77%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	8,022,919.04
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	9,447,066.74
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	61,556.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,870,743.72
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	345.04
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	19,402,630.54
9. Carry-Forward Adjustment (Part IV, Line F)	(3,632,407.91)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,770,222.63

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	266,155,871.20
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	65,251,560.90
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	31,916,129.72
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	57,346.07
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	29,302.75
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,394,709.26
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,199,265.21
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	47,751,105.59
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	8,807.34
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,711,917.11
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,012,505.86
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	23,359,567.64
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	448,848,088.65

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 4.32%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18) 3.51%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	19,402,630.54
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,100,454.51
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.6%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.6%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.6%) times Part III, Line B18); zero if positive	(3,632,407.91)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(3,632,407.91)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.51%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,816,203.96) is applied to the current year calculation and the remainder (\$-1,816,203.95) is deferred to one or more future years:	3.92%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,210,802.64) is applied to the current year calculation and the remainder (\$-2,421,605.27) is deferred to one or more future years:	4.05%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(3,632,407.91)

Approved indirect cost rate: 5.60%
Highest rate used in any program: 5.60%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	13,530,315.44	757,697.66	5.60%
01	3025	13,831.73	774.54	5.60%
01	3310	5,756,742.42	322,377.58	5.60%
01	3311	2,565.34	143.66	5.60%
01	3315	151,176.14	8,465.86	5.60%
01	3320	482,454.55	27,017.45	5.60%
01	3345	1,182.75	66.25	5.60%
01	3385	37,594.38	2,105.29	5.60%
01	3386	14,946.02	836.98	5.60%
01	3395	14,022.73	785.27	5.60%
01	3410	202,891.09	9,781.25	4.82%
01	3550	328,516.01	16,425.80	5.00%
01	4035	882,989.40	49,447.41	5.60%
01	4203	1,306,200.98	26,124.02	2.00%
01	5640	495,983.50	27,775.08	5.60%
01	6010	397,099.52	19,854.98	5.00%
01	6230	3,115,574.88	174,472.19	5.60%
01	6264	1,062,779.33	59,516.12	5.60%
01	6387	1,494,220.95	83,676.63	5.60%
01	6500	43,063,920.78	2,412,916.08	5.60%
01	6512	2,002,949.46	112,165.17	5.60%
01	6520	344,875.95	19,313.05	5.60%
01	7220	60,638.32	3,395.62	5.60%
01	7338	483,191.41	27,058.72	5.60%
01	7370	28,482.77	1,595.23	5.60%
11	6371	100,772.33	5,643.67	5.60%
11	6391	1,082,317.79	60,610.21	5.60%
12	5025	139,523.92	7,813.08	5.60%
12	6105	7,231,572.15	399,737.00	5.53%
13	5310	21,508,797.96	1,047,779.81	4.87%
13	5320	1,391,093.59	73,032.41	5.25%
13	5330	459,676.09	24,133.04	5.25%

Unaudited Actuals
2017-18 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	4,820,627.00		4,174,471.78	8,995,098.78
2. State Lottery Revenue	8560	5,801,771.17		2,230,571.40	8,032,342.57
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		10,622,398.17	0.00	6,405,043.18	17,027,441.35
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,669,323.05			2,669,323.05
2. Classified Salaries	2000-2999	100,638.96			100,638.96
3. Employee Benefits	3000-3999	928,608.54			928,608.54
4. Books and Supplies	4000-4999	1,446,737.50		1,554,129.99	3,000,867.49
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	628,046.83			628,046.83
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		5,773,354.88	0.00	1,554,129.99	7,327,484.87
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	4,849,043.29	0.00	4,850,913.19	9,699,956.48
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	14,325,503.55	14,141,698.17	27,051,674.73	20,193,461.22	49,391,870.59	9,152.38	1,523,646.09
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1,474.95	1,474.95	1,474.95	1,474.95	1,474.95	1,474.95	4,724.00
3100 Alternative Schools							
3200 Continuation Schools	34.81	34.81	34.81	34.81	34.81	34.81	
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	34.24	34.24	34.24	34.24	34.24	34.24	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	180.48	180.48	180.48	180.48	180.48	180.48	171.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1,724.48	1,724.48	1,724.48	1,724.48	1,724.48	1,724.48	4,895.00

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	141,415.13	0.00	141,415.13	6,872.49		148,287.62			
1110	Regular Education, K–12	209,873,609.96	108,480,040.68	318,353,650.64	15,471,336.33		333,824,986.97			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	6,303,753.83	2,525,512.66	8,829,266.49	429,084.29		9,258,350.78			
3300	Independent Study Centers	253,488.55	0.00	253,488.55	12,319.03		265,807.58			
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00			
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Career Technical Education	6,850,690.58	2,484,158.39	9,334,848.97	453,654.57		9,788,503.54			
4110	Regular Education, Adult	9,547.51	0.00	9,547.51	463.99		10,011.50			
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00			
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00			
4760	Bilingual	6,797,572.27	0.00	6,797,572.27	330,348.11		7,127,920.38			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	64,339,971.34	13,147,295.00	77,487,266.34	3,765,722.67		81,252,989.01			
6000	Regional Occupational Ctr/Prg (ROC/P)	903,730.75	0.00	903,730.75	43,919.47		947,650.22			
Other Goals										
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00			
7150	Nonagency - Other	52,614.87	0.00	52,614.87	2,556.98	55,171.85				
8100	Community Services	29,302.75	0.00	29,302.75	1,424.05	30,726.80				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
Other Costs										
----	Food Services					240,008.35	240,008.35			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					8,330,791.81	8,330,791.81			
----	Other Outgo					3,401,503.50	3,401,503.50			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						0.00	0.00	1,607,814.28	1,607,814.28
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(1,618,749.22)	(1,618,749.22)
----	Total General Fund and Charter Schools Funds Expenditures	295,555,697.54	126,637,006.73	422,192,704.27	20,506,767.04	11,972,303.66	454,671,774.97			

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	75,278.55	66,136.58	0.00	0.00	0.00	0.00	0.00			0.00	0.00	141,415.13
1110	Regular Education, K-12	209,376,404.18	164,611.11	6,500.00	318,681.53	0.00	0.00	6,757.50			655.64	0.00	209,873,609.96
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	4,516,385.65	878.09	22,068.89	751,447.37	783,650.75	0.00	0.00			229,323.08	0.00	6,303,753.83
3300	Independent Study Centers	253,488.55	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	253,488.55
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	5,432,471.69	1,048,522.56	0.00	369,546.33	150.00	0.00	0.00			0.00	0.00	6,850,690.58
4110	Regular Education, Adult	9,547.51	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	9,547.51
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	3,178,536.35	2,227,597.04	1,311,376.33	80,062.55	0.00	0.00	0.00			0.00	0.00	6,797,572.27
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	49,396,020.05	3,222,611.04	0.00	2,263.56	7,736,331.43	3,982,745.26	0.00			0.00	0.00	64,339,971.34
6000	ROC/P	763,349.28	138,749.90	0.00	1,631.57	0.00	0.00	0.00			0.00	0.00	903,730.75
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	2,026.30	0.00	0.00	0.00	0.00	0.00	50,588.57	0.00	0.00	0.00	0.00	52,614.87
8100	Community Services		0.00	0.00	0.00	0.00	0.00		29,302.75	0.00	0.00	0.00	29,302.75
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		273,003,508.11	6,869,106.32	1,339,945.22	1,523,632.91	8,520,132.18	3,982,745.26	57,346.07	29,302.75	0.00	229,978.72	0.00	295,555,697.54

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	64,756,861.47	42,252,759.57	1,470,419.64	108,480,040.68
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	1,528,313.73	997,198.93	0.00	2,525,512.66
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,503,288.20	980,870.19	0.00	2,484,158.39
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	7,923,874.27	5,170,194.28	53,226.45	13,147,295.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		75,712,337.67	49,401,022.97	1,523,646.09	126,637,006.73

Unaudited Actuals
2017-18
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,394,709.26
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	61,556.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	11,222,184.25
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	9,447,066.74
5	Total Central Administration Costs in General Fund and Charter Schools Funds	22,125,516.25
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	295,555,697.54
2	Total Allocated Costs (from Form PCR, Column 2, Total)	126,637,006.73
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	422,192,704.27
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,711,917.11
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	8,012,505.86
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	23,359,567.64
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	33,083,990.61
D. Total Direct Charged and Allocated Costs (B3 + C5)		455,276,694.88
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.86%

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	240,008.35				240,008.35
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			8,330,791.81		8,330,791.81
Other Outgo (Objects 1000-7999)				3,401,503.50	3,401,503.50
Total Other Costs	240,008.35	0.00	8,330,791.81	3,401,503.50	11,972,303.66

Unaudited Actuals
2017-18 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(183,011.65)	0.00	(1,618,749.22)				
Other Sources/Uses Detail					0.00	3,233,906.12		
Fund Reconciliation							5,802,744.67	3,311,603.47
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	34,426.64	0.00	66,253.88	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	790,672.29
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	112,766.09	0.00	407,550.08	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							5,738.10	1,368,670.77
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(58,979.10)	1,144,945.26	0.00				
Other Sources/Uses Detail					4,263.80	0.00		
Fund Reconciliation							8,963.07	3,520,456.60
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	87,432.02	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	86,532.02
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	7,856,672.03		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					11,086,314.35	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	7,200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	166.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,298,101.51	37,612.20
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	241,990.75	(241,990.75)	1,618,749.22	(1,618,749.22)	11,090,578.15	11,090,578.15	9,115,547.35	9,115,547.35

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									4,694
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,449,924.07	0.00	122,950.52	9,736.41	1,419,532.21	6,564,392.37	16,530,941.27		27,097,476.85
2000-2999	Classified Salaries	1,613,989.17	0.00	30,851.02	0.00	719,843.57	5,162,110.08	3,660,687.00		11,187,480.84
3000-3999	Employee Benefits	1,791,117.46	0.00	60,717.83	3,625.97	981,636.27	5,335,630.90	9,196,009.13		17,368,737.56
4000-4999	Books and Supplies	795,660.50	0.00	0.00	0.00	10,699.22	55,846.37	26,096.78		888,302.87
5000-5999	Services and Other Operating Expenditures	1,593,791.92	0.00	965.54	119,885.00	4,363.64	2,779,830.56	3,304,909.01		7,803,745.67
6000-6999	Capital Outlay	15,964.00	0.00	0.00	0.00	0.00	7,902.36	0.00		23,866.36
7130	State Special Schools	28,047.00	0.00	0.00	0.00	0.00	0.00	0.00		28,047.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,288,494.12	0.00	215,484.91	133,247.38	3,136,074.91	19,905,712.64	32,718,643.19	0.00	64,397,657.15
7310	Transfers of Indirect Costs	112,950.44	0.00	0.00	2,105.29	35,549.56	8,722.60	2,756,646.00		2,915,973.89
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	13,147,295.11								13,147,295.11
	Total Indirect Costs and PCR Allocations	13,260,245.55	0.00	0.00	2,105.29	35,549.56	8,722.60	2,756,646.00	0.00	16,063,269.00
	TOTAL COSTS	21,548,739.67	0.00	215,484.91	135,352.67	3,171,624.47	19,914,435.24	35,475,289.19	0.00	80,460,926.15
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	3,965.47	0.00	0.00	0.00	0.00	0.00	10,969.55		14,935.02
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	411,418.32	1,547,613.49	2,737,476.39		4,696,508.20
3000-3999	Employee Benefits	678.91	0.00	0.00	0.00	217,172.62	681,825.25	985,979.30		1,885,656.08
4000-4999	Books and Supplies	2,937.06	0.00	0.00	0.00	316.25	0.00	2,251.17		5,504.48
5000-5999	Services and Other Operating Expenditures	20,847.97	0.00	0.00	0.00	1,182.75	420,997.00	1,867.20		444,894.92
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	28,429.41	0.00	0.00	0.00	630,089.94	2,650,435.74	3,738,543.61	0.00	7,047,498.70
7310	Transfers of Indirect Costs	785.27	0.00	0.00	0.00	35,549.56	0.00	333,139.47		369,474.30
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	785.27	0.00	0.00	0.00	35,549.56	0.00	333,139.47	0.00	369,474.30
	TOTAL BEFORE OBJECT 8980	29,214.68	0.00	0.00	0.00	665,639.50	2,650,435.74	4,071,683.08	0.00	7,416,973.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									7,416,973.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,445,958.60	0.00	122,950.52	9,736.41	1,419,532.21	6,564,392.37	16,519,971.72		27,082,541.83
2000-2999	Classified Salaries	1,613,989.17	0.00	30,851.02	0.00	308,425.25	3,614,496.59	923,210.61		6,490,972.64
3000-3999	Employee Benefits	1,790,438.55	0.00	60,717.83	3,625.97	764,463.65	4,653,805.65	8,210,029.83		15,483,081.48
4000-4999	Books and Supplies	792,723.44	0.00	0.00	0.00	10,382.97	55,846.37	23,845.61		882,798.39
5000-5999	Services and Other Operating Expenditures	1,572,943.95	0.00	965.54	119,885.00	3,180.89	2,358,833.56	3,303,041.81		7,358,850.75
6000-6999	Capital Outlay	15,964.00	0.00	0.00	0.00	0.00	7,902.36	0.00		23,866.36
7130	State Special Schools	28,047.00	0.00	0.00	0.00	0.00	0.00	0.00		28,047.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,260,064.71	0.00	215,484.91	133,247.38	2,505,984.97	17,255,276.90	28,980,099.58	0.00	57,350,158.45
7310	Transfers of Indirect Costs	112,165.17	0.00	0.00	2,105.29	0.00	8,722.60	2,423,506.53		2,546,499.59
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	13,147,295.11								13,147,295.11
	Total Indirect Costs and PCR Allocations	13,259,460.28	0.00	0.00	2,105.29	0.00	8,722.60	2,423,506.53	0.00	15,693,794.70
	TOTAL BEFORE OBJECT 8980	21,519,524.99	0.00	215,484.91	135,352.67	2,505,984.97	17,263,999.50	31,403,606.11	0.00	73,043,953.15
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									73,043,953.15
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	173,562.75	0.00		173,562.75
2000-2999	Classified Salaries	1,349,975.55	0.00	0.00	0.00	0.00	252,632.81	98.00		1,602,706.36
3000-3999	Employee Benefits	734,359.17	0.00	0.00	0.00	0.00	176,276.67	215,810.54		1,126,446.38
4000-4999	Books and Supplies	558,127.83	0.00	0.00	0.00	0.00	0.00	0.00		558,127.83
5000-5999	Services and Other Operating Expenditures	1,341,533.24	0.00	0.00	0.00	0.00	0.00	0.00		1,341,533.24
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	28,047.00	0.00	0.00	0.00	0.00	0.00	0.00		28,047.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,012,042.79	0.00	0.00	0.00	0.00	602,472.23	215,908.54	0.00	4,830,423.56
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	4,012,042.79	0.00	0.00	0.00	0.00	602,472.23	215,908.54	0.00	4,830,423.56
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									30,605,967.22
	TOTAL COSTS									35,436,390.78

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2016-17 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	69,208,057.91	32,071,504.04
2. Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2017-18 special education beginning fund balances from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	69,208,057.91	32,071,504.04
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	4,871.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	4,871.00	

SELPA: Fontana Unified (FA)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2017-18 Expenditures by LEA (LE-CY) and the 2016-17 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2017-18 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

Unaudited Actuals
Special Education Maintenance of Effort
2017-18 Actual vs. Comparison Year's Actual
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Fontana Unified (FA)

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Fontana Unified (FA)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)	
If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u> (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		

Unaudited Actuals
Special Education Maintenance of Effort
2017-18 Actual vs. Comparison Year's Actual
LEA Maintenance of Effort Calculation (LMC-A)

SELPA:

Fontana Unified (FA)

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum
available for MOE reduction, second and third columns
cannot exceed (e), Portion used to reduce MOE
requirement).

_____ (e) _____

Available to set aside for EIS
(line (b) minus line (e), zero if negative)

_____ 0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list
the activities (which are authorized under the ESEA) paid with the freed up funds:

Unaudited Actuals
Special Education Maintenance of Effort
2017-18 Actual vs. Comparison Year's Actual
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Fontana Unified (FA)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY 2016-17	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	80,460,926.15		
b. Less: Expenditures paid from federal sources	7,416,973.00		
c. Expenditures paid from state and local sources	73,043,953.15	69,208,057.91	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		69,208,057.91	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	73,043,953.15	69,208,057.91	3,835,895.24

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	80,460,926.15		
b. Less: Expenditures paid from federal sources	7,416,973.00		
c. Expenditures paid from state and local sources	73,043,953.15	69,208,057.91	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation			

Unaudited Actuals
Special Education Maintenance of Effort
2017-18 Actual vs. Comparison Year's Actual
LEA Maintenance of Effort Calculation (LMC-A)

SELPA:	Fontana Unified (FA)			
	calculation		69,208,057.91	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	73,043,953.15	69,208,057.91	3,835,895.24
d.	Special education unduplicated pupil count	4,694	4,871	
e.	Per capita state and local expenditures (A2c/A2d)	15,561.13	14,208.18	1,352.95

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

SELPA: Fontana Unified (FA)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2017-18	Comparison Year FY 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	35,436,390.78	32,071,504.04	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		32,071,504.04	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	35,436,390.78	32,071,504.04	3,364,886.74

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	35,436,390.78	32,071,504.04	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		32,071,504.04	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	35,436,390.78	32,071,504.04	3,364,886.74
b. Special education unduplicated pupil count	4,694	4,871	
c. Per capita local expenditures (B2a/B2b)	7,549.30	6,584.17	965.13

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

SELPA: Fontana Unified (FA)

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Title

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Unaudited Actuals
2017-18 Unaudited Actuals
Technical Review Checks

Fontana Unified

San Bernardino County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	9010	8677	-3,103.39

Explanation:AR 170389-prior year accrual reversal. Oversed accounts receivable in 2016-17'

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2018-19 Budget
Technical Review Checks

Fontana Unified

San Bernardino County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.